UNITED
NATIONS

S

Security Council

Distr
GENERAL

S/AC.26/2001/27
14 December 2001

Original: ENGLISH

UNITED NATIONS
COMPENSATION COMMISSION
GOVERNING COUNCIL

REPORT AND RECOMMENDATIONS MADE BY THE PANEL OF COMMISSIONERS CONCERNING THE NINTH INSTALMENT OF "E2" CLAIMS

ENG

02-25011

CONTENTS

		Paragraphs	Page
	Introduction	1 - 4	9
I.	OVERVIEW OF THE CLAIMS	5 - 9	11
II.	PROCESSING OF THE CLAIMS / PROCEDURAL MATTERS	10 - 19	12
III.	LEGAL FRAMEWORK	20 - 23	15
IV.	REVIEW OF CLAIMS	24 - 202	17
	A. Provision of goods and services for which payment was not received	25 - 48	17
	1. Contracts involving Kuwaiti parties	25 - 30	17
	(a) Claims description	25 - 26	17
	(b) Compensability	27 - 30	17
	2. Contracts involving Iraqi parties	31 - 48	18
	(a) Claims description	31 - 33	18
	(b) Compensability	34 - 48	19
	B. Interrupted contracts	49 - 86	22
	1. Applicable principles	49 - 55	22
	2. Contracts involving Kuwaiti parties	56 - 75	23
	(a) Claims description	56 - 60	23
	(b) Compensability	61 - 75	24
	3. Contracts involving Iraqi parties	76 - 80	27
	(a) Claims description	76 - 78	27
	(b) Compensability	79 - 80	28
	4. Contracts between parties from States other than Iraq or Kuwait	81 - 86	28
	(a) Claims description	81 - 83	28
	(b) Compensability	84 - 86	29
	C. Continued performance of contracts	87 - 92	30
	1. Claims description	87 - 90	30
	2. Compensability	91 - 92	30
	D. Decline in business or interrupted course of dealing	93 - 126	30
	1. Applicable principles	94 - 103	31
	(a) The directness requirement and the definition of the compensable area and the primary compensation period	95 - 97	31
	(b) Business recovery and secondary compensation period	98 - 99	32
	(c) Presence in the compensable area	100 - 103	32
	2. Claimants with a presence in the compensable area	104 - 111	33
	(a) Claims description	104 - 106	33

(b) Compensability	107 - 111	34
3. Claimants without a presence in the compensable area	112 - 126	35
(a) Claims description	112 - 119	35
(b) Compensability	120 - 126	36
E. Increased costs	127 - 154	38
1. Salaries, incentives and termination payments	129 - 133	38
(a) Claims description	129 - 130	38
(b) Compensability	131 - 133	39
2. Advance payment for rent and other services	134 - 136	39
(a) Claims description	134	39
(b) Compensability	135 - 136	39
3. Legal fees other than claim preparation costs	137 - 143	40
(a) Claims description	137	40
(b) Compensability	138 - 143	40
4. Temporary relocation of business operations	144 - 146	41
(a) Claims description	144	41
(b) Compensability	145 - 146	41
5. Post-liberation start-up costs	147 - 149	42
(a) Claims description	147	42
(b) Compensability	148 - 149	42
6. Increased fuel costs, increased war risk insurance, additional storage and other costs related to diverted goods	150 - 154	42
(a) Claims description	150	42
(b) Compensability	151 - 154	43
F. Payment or relief to others	155 - 184	43
1. Payment or relief to refugees by charitable organizations	156 - 163	44
(a) Claims description	156	44
(b) Compensability	157 - 163	44
2. Charitable donations by corporations	164 - 165	45
(a) Claims description	164	45
(b) Compensability	165	45
3. Detention allowances	166 - 169	46
(a) Claims description	166	46
(b) Compensability	167 - 169	46
4. Evacuation, relocation and repatriation costs	170 - 175	47
(a) Claims description	170 - 171	47
(b) Compensability	172 - 175	47
5. Personal property reimbursement	176 - 178	48
(a) Claims description	176	48
(b) Compensability	177 - 178	48
6. Security and protective measures	179 - 181	48
(a) Claims description	179	48
(b) Compensability	180 - 181	48

7.	Provision of support to employees and their dependants	182 - 184	49
(a)	Claims description	182	49
(b)	Compensability	183 - 184	49
G.	Loss of tangible property	185 - 192	49
1.	Claims description	185 - 187	49
2.	Compensability	188 - 192	50
H.	Loss of funds in bank accounts	193 - 199	51
1.	Accounts in Iraq	193 - 194	51
(a)	Claims description	193	51
(b)	Compensability	194	51
2.	Accounts in Kuwait	195 - 196	51
(a)	Claims description	195	51
(b)	Compensability	196	51
I.	Loss of real property	197 - 199	51
1.	Claims description	197	51
2.	Compensability	198 - 199	52
J.	Currency fluctuation losses	200 - 202	52
1.	Claim description	200	52
2.	Compensability	201 - 202	52
V.	INCIDENTAL ISSUES	203 - 220	53
A.	Date of loss	203 - 208	53
B.	Currency exchange rate	209 - 270	53
C.	Interest	218 - 219	54
D.	Claims preparation costs	220	55
VI.	RECOMMENDATIONS	221	56

List of tables

		Page
1.	Governing Council decisions referred to in the present report	6
2.	List of Panel reports and recommendations referred to in the present report	7-8
3.	Compensable area	32

Annexes

I.	List of reasons stated in annex II for denial in whole or in part of the claimed amount	67-68
II.	Recommended awards for the ninth instalment of "E2" claims	69- 119
Notes to table of recommendations		120-121

Table 1. Governing Council decisions referred to in the present report

Decision No.	Title	Document No.
7	Criteria for additional categories of claims	S/AC.26/1991/7/Rev.1
9	Propositions and conclusions on compensation for business losses: Types of damages and their valuation	S/AC.26/1992/9
10	Provisional rules for claims procedure	S/AC.26/1992/10
13	Further measures to avoid multiple recovery of compensation by claimants	S/AC.26/1992/13
15	Compensation for business losses resulting from Iraq's unlawful invasion and occupation of Kuwait where the trade embargo and related measures were also a cause	S/AC.26/1992/15
16	Awards of interest	S/AC.26/1992/16
19	Military costs	S/AC.26/Dec.19(1994)

Table 2. List of Panel reports and recommendations referred to in the present report

Short name	Title	Document No.
E1(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E1" claims	S/AC.26/1999/13
E2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E2" claims	S/AC.26/1998/7
E2(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "E2" claims	S/AC.26/1999/6
E2(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E2" claims	S/AC.26/1999/22
E2(4) report	Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of "E2" claims	S/AC.26/2000/2
E2(5) report	Report and recommendations made by the Panel of Commissioners concerning the fifth instalment of "E2" claims	S/AC.26/2000/17
E2(6) report	Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of "E2" claims	S/AC.26/2001/1
E2(7) report	Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of "E2" claims	S/AC.26/2001/11
E2(8) report	Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of "E2" claims	S/AC.26/2001/R.26
E3(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E3" claims	S/AC.26/1998/13
E4(3) report	Report and recommendations made by the Panel of Commissioners concerning the third instalment of "E4" claims	S/AC.26/2000/6
E/F(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "E/F" claims	S/AC.26/2001/6
F1(1.1) report	Report and recommendations made by the Panel of Commissioners concerning part one of the first instalment of claims by Governments and International Organizations (category "F" claims)	S/AC.26/1997/6
F1(4) report	Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of "F1" claims	S/AC.26/2000/13

Short name	Title	Document No.
F2(1) report	Report and recommendations made by the Panel of Commissioners concerning the first instalment of "F2" claims	S/AC.26/1999/23
F2(2) report	Report and recommendations made by the Panel of Commissioners concerning the second instalment of "F2" claims	S/AC.26/2000/26

Introduction

1. The Governing Council of the United Nations Compensation Commission (the "Commission"), at its twenty-first session in 1996, appointed the present Panel of Commissioners, composed of Messrs. Bernard Audit (Chairman), José María Abascal and David D. Caron (the "Panel" or the "E2 Panel") to review "E2" claims. These claims were submitted by non-Kuwaiti corporations, public sector enterprises and other private legal entities (excluding oil sector, construction/ engineering, export guarantee/insurance and environmental claimants). This report contains the Panel's recommendations to the Governing Council, pursuant to article 38(e) of Governing Council decision 10 (the Provisional Rules for Claims Procedure or the "Rules"), concerning the ninth instalment of "E2" claims.

2. This instalment consists of 141 claims and involves a total claimed amount of USD 1,591,098,315. 1/ Of this total, 138 claims were filed by 29 Governments on behalf of claimant companies and three claims were submitted directly by claimants. Prior to the Panel's completion of its review of the claims, seven claims were withdrawn by claimants, two claims were transferred by the Executive Secretary to a different Panel to be considered with related claims and one claim was transferred to a later instalment of "E2"claims. In addition, elements of five claims relating to the loss of use of the claimant's funds have been deferred to a later instalment of "E2" claims where this issue will be addressed by the Panel. The Panel has made recommendations on the remaining portions of these claims in this instalment. Hence, in this report, the Panel reviews 131 claims involving a claimed amount of USD 1,383,388,570. These claims were submitted by corporations, public sector enterprises and other legal entities primarily operating in the professional services and transport sectors. All but one of the claimants are incorporated under the national law of a given State. This other claimant, a legal entity registered in the State of Kuwait, was created by agreement among six States, including the Republic of Iraq. Paragraph 11 of Governing Council decision 7 holds that the Commission will not consider claims made by or on behalf of Iraqi nationals who do not have a bona fide nationality of another State. The Panel finds that this provision does not apply to and therefore does not bar consideration of the mentioned claim. 2/

3. The claims in this instalment were selected by the secretariat of the Commission (the "secretariat") from the "E2" claims on the basis of criteria that include (a) the date of filing with the Commission, (b) the claimant's type of business activity and (c) the type of loss claimed. Section I provides an overview of the claims. The procedure followed by the Panel in processing the claims is described in section II. The legal principles generally applicable to the claims are described in section III.

4. The role and tasks of a panel of Commissioners, the applicable law and criteria, the liability of Iraq and a description of the applicable evidentiary requirements have been stated in detail in this Panel's report and recommendations concerning the first instalment of "E2" claims. 3/ Within this framework, three tasks have been entrusted to the Panel. First, the Panel must determine whether the various types of losses alleged by claimants are, in principle, compensable before the Commission and, if so, the appropriate criteria for the valuation of compensation. Second, it must verify whether the losses that are in principle compensable have in fact been incurred by a given claimant. Third, the

Panel must value those losses found to be compensable and recommend awards thereon. The implementation of these tasks with regard to the present instalment is described in section IV. Certain incidental issues are discussed in section V. The Panel's overall recommendations are contained in section VI and a tabular summary of the particular recommendations with respect to each claim is attached as annex II.

I. OVERVIEW OF THE CLAIMS

5. The claimants are companies and government enterprises that were primarily operating in the professional services and transport industries as of 2 August 1990. The services claimants were engaged in a variety of sectors, ranging from traditional professions, such as engineering, accountancy, law, surveying, advertising, loss adjusting, primary and secondary schooling and health care, to contemporary occupations, such as computer design and maintenance services and graphic design. Claimants from the transport industry include two port authorities and a number of companies which performed air, shipping, rail or road transport operations. Other transport claimants provided ancillary services to airlines or shipping companies and include freight forwarders, transport agents, cargo handlers, fuel suppliers, caterers and technicians. In addition, a number of claimants were engaged in the repair and maintenance of industrial machinery and equipment in the transport and other sectors.

6. Many claimants had either business premises in the Middle East region or contracts to provide goods or services to customers located in the Middle East. The claimants allege that Iraq's invasion and occupation of Kuwait disrupted these ongoing business activities. Some claimants seek compensation for the non-payment of goods or services provided under the contracts. In the case of contracts that were interrupted prior to completion of performance, claimants typically claim for the costs incurred in performing the contracts or the loss of anticipated profits. Other claimants seek to recover the loss of profits from discontinued or reduced business operations. A number of these claimants have also claimed for tangible property losses, evacuation costs and the increased costs of operations, including additional insurance, fuel and staff costs.

7. Claimants engaged in the airline, shipping, rail and road transportation industries have submitted claims for loss of profits resulting from interrupted or reduced operations to destinations to, from or within the Middle East. Others allege an increase in the cost of operations relating to war risk insurance premiums, fuel costs, re-routing of operations, evacuation costs and other staff costs.

8. The claimants allege a variety of reasons for such losses, including the ongoing military operations or the threat of military action, actions of Iraqi officials during the occupation of Kuwait, civil unrest in Iraq and Kuwait, the taking of hostages and general risks in the area.

9. The various types of losses for which the claimants seek compensation are discussed in greater detail in section IV below.

II. PROCESSING OF THE CLAIMS / PROCEDURAL MATTERS

10. Pursuant to article 16 of the Rules, the Executive Secretary of the Commission reported the significant new legal and factual issues raised by the claims in his thirty-second report dated 6 July 2000 (the "article 16 report"). Pursuant to paragraph 3 of article 16, a number of Governments, including the Government of the Republic of Iraq ("Iraq"), submitted information and their views on the issues raised in the Executive Secretary's report.

11. The secretariat made a preliminary assessment of the claims in order to determine whether each claim met the formal requirements established by the Governing Council in article 14 of the Rules. As provided by article 15 of the Rules, deficiencies identified were communicated to the claimants in order to give them the opportunity to remedy those deficiencies.

12. The Panel was presented with the claims by the Executive Secretary pursuant to article 32 of the Rules on 11 January 2001 and was briefed upon them by the secretariat. In a procedural order of the same date, the Panel classified the claims as "unusually large or complex" within the meaning of article 38(d) of the Rules, in view of the large number of claims, the variety of the issues raised, the volume of documentation submitted with the claims, and the time afforded to Iraq to provide written comments with respect to the claim files transmitted to Iraq pursuant to the procedural orders described in paragraph 15 below.

13. Given those same factors, as well as the complexity of the verification and valuation issues in these claims, the Panel requested expert advice pursuant to article 36 of the Rules. This advice was provided by accounting and loss adjusting consultants (the "expert consultants") retained to assist the Panel.

14. The secretariat and the expert consultants undertook a preliminary review of the claims in order to identify any additional information and documentation that would assist the Panel in properly verifying and valuing the claims. After consultation with the Panel, and pursuant to article 34 of the Rules, notifications were dispatched to the claimants (the "article 34 notifications"), in which claimants were asked to respond to a series of questions concerning the claims and to provide additional documentation.

15. In its second procedural order dated 11 September 2000 and its sixth procedural order dated 20 November 2000, the Panel instructed the secretariat to transmit to Iraq the claimants' documents in relation to 32 claims: in particular, those claims (1) based on letters of credit issued by Iraqi banks; (2) involving bilateral agreements with Iraq; or (3) relating to transactions with an Iraqi party in respect of which the Panel considered that Iraq's comments would facilitate its review of the claim. Iraq was invited to submit its comments on such documentation and to respond to questions posed by the Panel by 12 March 2001 in respect to the claims transmitted under the second procedural order and by 21 May 2001 in respect to the claims transmitted under the sixth procedural order. Iraq responded to the second procedural order on 7 May 2001 and to the sixth procedural order on 11 June 2001. All comments and responses of Iraq were nonetheless considered by the Panel as part of its review of the

claims, since such consideration did not delay the Panel's completion of its review and evaluation of the claims within the time period provided for under the Rules.

16. In verifying the claims, valuing the losses and determining the appropriate amount of compensation, if any, the Panel took into consideration the information and documentation provided by the claimants in response to the article 34 notifications, Iraq's comments and documents filed in response to the questions raised in the Panel's second and sixth procedural orders, and the comments by a number of Governments in response to the thirty-second article 16 report. The Panel also considered the claim files and claim-specific reports prepared by the secretariat and the expert consultants under the Panel's supervision and guidance. The Panel applied the verification and valuation procedures and methods described in its previous reports. 4/ Where necessary, the Panel adapted these procedures and methods to take into account specific aspects of the claims in this instalment.

17. In reviewing the claims, the Panel, consistent with its previous practice, has taken measures to ensure that, as mandated by Governing Council decisions 7 and 13, compensation is not awarded more than once for the same loss. 5/ Accordingly, the Panel has, among other things, requested the secretariat to conduct the necessary cross-checks whenever it appeared that the loss under review might have given rise to another claim before the Commission. 6/ Where a claim has been found to be compensable in this instalment and compensation for the same loss has been awarded in another claim, the amount of compensation awarded in the other claim has been deducted from the compensation calculated for the claim in this instalment. Where it appears that another claim for the same loss is pending before the Commission, the relevant information is provided to the Panel reviewing the other claim so that multiple compensation is avoided. In two circumstances where the Panel considered that a transfer would facilitate a consistent determination, claims in this instalment have been transferred by the Executive Secretary to another panel before which the related claim is pending.

18. Similarly, Governing Council decision 7 requires the deduction of compensation from any other source in respect of the loss claimed before the Commission. Accordingly, payments received by a claimant from its insurers have been deducted from the compensation to be awarded for the claim in this instalment. Some claimants have submitted claims on behalf of insurers, including governmental export-credit guarantee agencies. Consistent with its previous findings, the Panel concludes that claims submitted in respect of losses for which indemnities had been received from insurers "are not admissible unless the claimant produces a mandate from the insurance company confirming that the claimant is authorized to seek in its own name compensation on behalf of the insurer". 7/ In one claim under review brought on behalf of a governmental export-credit guarantee agency to recover the insured portion of a loss, the claimant demonstrated that it was obligated, under the insurance policy, to pursue recovery on behalf of the agency. Accordingly, the Panel finds that the requirement of a mandate is thereby met.

19. Paragraph 3 of article 35 of the Rules provides that corporate claims "must be supported by documentary and other appropriate evidence sufficient to demonstrate the circumstances and amount of the claimed loss". The Panel found that a number of claims, or portions thereof, were defective in this respect. 8/ In some instances, the claimants filed a summary description of the losses alleged, but

failed to submit the underlying documents supporting the circumstances or the amount of such losses. 9/ Although some claimants submitted documentation, they did not organize their submission in an understandable fashion or did not supply explanations sufficient to allow the Panel to link the evidence to the particular elements of damage alleged. Where the lack of supporting evidence or explanation was only partial, the Panel has made deductions to any recommended awards to reflect these deficiencies. Where the lack of supporting evidence was so extensive or the presentation of the claim was so unclear as to prevent the Panel from understanding the circumstances of the losses claimed or from ascertaining whether the losses are compensable, the Panel recommended that no compensation be awarded for the claim, or the relevant portions thereof.

III. LEGAL FRAMEWORK

20. The vast majority of the legal issues raised by the claims in the present instalment have been addressed in previous reports by this or other panels and this Panel is guided by the findings in these reports. Before reviewing the claims, the Panel recalls the principles generally applicable.

21. Security Council resolution 687 (1991), paragraph 16, establishes Iraq's liability for losses arising from its invasion and occupation of Kuwait:

> "[The Security Council] [r]eaffirms that Iraq, without prejudice to the debts and obligations of Iraq arising prior to 2 August 1990, which will be addressed through the normal mechanisms, is liable under international law for any direct loss, damage, including environmental damage and the depletion of natural resources, or injury to foreign Governments, nationals and corporations, as a result of Iraq's unlawful invasion and occupation of Kuwait."

22. The clause in paragraph 16 of resolution 687 (1991) relating to "the debts and obligations of Iraq arising prior to 2 August 1990" (the "arising prior to" clause) has been interpreted by this Panel in its first report. The Panel concluded, with reference to the construction and supply claims before it, that when the performance giving rise to the debt had been rendered by a claimant more than three months before Iraq's invasion and occupation of Kuwait, that is, prior to 2 May 1990, a claim based on payment owed for such performance is to be considered as a debt or obligation arising prior to Iraq's invasion and occupation of Kuwait and is therefore outside the jurisdiction of the Commission. [10/] The interpretation of this requirement as it relates to the claims and types of losses in this instalment is addressed in paragraphs 35 to 41 below.

23. Security Council resolution 687 (1991) requires that the causal link between Iraq's invasion and occupation of Kuwait and the loss be "direct". Paragraph 21 of Governing Council decision 7 establishes the seminal rule as to what constitutes a "direct loss" for category "E" claims:

> "These payments are available with respect to any direct loss, damage or injury to corporations and other entities as a result of Iraq's unlawful invasion and occupation of Kuwait. This will include any loss suffered as a result of:
>
> "(a) Military operations or threat of military action by either side during the period 2 August 1990 to 2 March 1991;
>
> "(b) Departure of persons from or their inability to leave Iraq or Kuwait (or a decision not to return) during that period;
>
> "(c) Actions by officials, employees or agents of the Government of Iraq or its controlled entities during that period in connection with the invasion or occupation;
>
> "(d) The breakdown of civil order in Kuwait or Iraq during that period; or
>
> "(e) Hostage-taking or other illegal detention."

Paragraph 21 is not exclusive and leaves open the possibility that there may be causes of "direct loss" other than those enumerated. Compensation will not, however, be provided for losses suffered as a

result of the trade embargo and related measures except to "the extent that Iraq's unlawful invasion and occupation of Kuwait constituted a cause of direct loss ... which is separate and distinct from the trade embargo and related measures". 11/ The application of this requirement to the claims and types of losses in this instalment is explained below.

IV. REVIEW OF CLAIMS

24. In this section, the Panel proceeds by loss type to examine both the claims under review and specific issues raised by the claims. For each type of loss, the fact patterns of the claims are described briefly under the heading "Claims description", followed by a discussion of the specific legal principles applicable to the claims under the heading "Compensability". In its analysis of the claims, the Panel is guided by its previous findings and by the findings of other panels. The Panel's recommendations with respect to each claim are set forth in annex II.

A. Provision of goods and services for which payment was not received

1. Contracts involving Kuwaiti parties

(a) Claims description

25. A number of claimants seek compensation for amounts due under contracts with Kuwaiti parties for services provided or goods supplied prior to Iraq's invasion of Kuwait. The subject matter of those contracts included consulting, loss adjusting and quantity surveying, the design and installation of technical systems and the supply and maintenance of equipment. One of the claimants also seeks compensation for the cost of efforts to collect unpaid debts owed by Kuwaiti parties. In all but one case, the claimants had submitted invoices or other documents prior to 2 August 1990 requesting payment from the Kuwaiti party. The payment terms usually involved a cash payment that was due within one to three months from the invoice date.

26. Claimants cite a variety of reasons for the ensuing non-payment. Some assert that the Kuwaiti party ceased operating during Iraq's invasion and occupation of Kuwait and did not resume business or could not be traced after the liberation of that country. Others state that the Kuwaiti party declined to make payments because the goods that had been supplied had been lost or damaged during Iraq's invasion and occupation of Kuwait. One claimant states that it was unable to collect debts owed by Kuwaiti parties because its records on uncollected charges were lost or rendered unusable when its own Kuwaiti headquarters and the office of its shipping agent were occupied and looted by Iraqi troops.

(b) Compensability

27. In its first report, the Panel determined that claimants seeking compensation for the non-payment of amounts owed by Kuwaiti parties must "provide specific proof that the failure to perform was the direct result of Iraq's invasion and occupation of Kuwait". 12/ The Panel has observed that the failure of a Kuwaiti party to pay amounts owed "should not, for example, stem from a debtor's economic decision to use its available resources to ends other than discharging its contractual obligation, for such an independent decision would be the direct cause of the non-payment" rather than Iraq's invasion and occupation of Kuwait. 13/ With respect to the claim involving the seizure and destruction of claimant's records, the Panel further finds that, where a claimant has satisfactorily demonstrated that moneys owing to it remain unpaid because the business records necessary for

collection efforts were destroyed by Iraqi forces, the Panel may consider Iraq's invasion and occupation of Kuwait to be a direct cause of the loss. 14/

28. In the claim where the claimant was entitled to submit invoices prior to 2 August 1990 requesting payment for work performed under an interrupted contract, but did not do so, the Panel considers that, under the circumstances presented, the Kuwaiti party's non-payment was not a direct result of Iraq's invasion and occupation of Kuwait.

29. With respect to the claims for additional costs incurred to collect unpaid amounts due from a Kuwaiti debtor, the Panel finds that such claims are compensable in principle where the associated debt was unpaid as a direct result of Iraq's invasion and occupation of Kuwait. Such costs are compensable to the extent that they would reasonably have been expected to occur as a result of the non-payment for the goods or services and are reasonable in amount so that they constitute appropriate efforts to mitigate the claimant's loss. 15/ Included in this group is a claim seeking compensation for the payroll costs of the claimants' regular employees for the time spent in efforts to collect unpaid debts owed by Kuwaiti parties. In determining the compensable portion of such costs, the Panel has considered factors such as the amount of time spent on collection efforts by the claimant's employees, the nature of such efforts, the relative size of the claimant company and the job position of the employees in undertaking the efforts.

30. The Panel applies the above findings to those claims for amounts due but unpaid by Kuwaiti parties for services and goods provided. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

2. Contracts involving Iraqi parties

(a) Claims description

31. A number of claimants seek compensation for unpaid sums due under contracts with Iraqi parties for the supply of goods or services. Some contracts involved specific tasks or particular undertakings, such as the repair of a particular piece of machinery. Others called for recurrent services, such as the conduct of monthly inspections. Still others involved the provision of services on an "as needed basis". The amount charged was normally either a fixed amount or a variable fee dependent upon the nature of the work. The terms of payment also varied with payment due by the Iraqi party, for example, 30 days after the receipt of an invoice or several months following completion of the transaction and, in one claim, over a year after the goods and services were provided.

32. In a number of instances, the transactions with Iraqi customers were to be paid by irrevocable letters of credit issued by an Iraqi bank, which the Iraqi bank did not honour after 2 August 1990. In one claim, the Iraqi customer had paid fees owed for the claimant's services under a revolving letter of credit since 1989. After 6 August 1990, the New York paying bank handling the letter of credit was unable to pay to the claimant the outstanding amounts due under the letter of credit because of the imposition of a national freezing order issued by its Government. 16/ The claimant states that it

applied for a licence to enable the bank to continue to pay to the claimant the amounts due under the letter of credit but the licence was not granted by the relevant national authority. Between August 1990 and 16 January 1991, the date on which Allied Coalition military action commenced, the Iraqi party made several payments to the claimant using payment methods other than the letter of credit. Following the Allied Coalition military action, no further payments were received, and the amounts due to the claimant for services performed remain unpaid.

33. Typically, the claimants seek to recover the original contract price of the services or goods. Some claimants also seek additional costs associated with the non-payment, such as the costs in attempting to collect the unpaid sums.

(b) Compensability

34. In its previous reports, the Panel has considered the application of the "arising prior to" clause and the directness requirement contained in Security Council resolution 687 (1991) to claims involving non-payment for goods delivered or services provided to Iraqi parties. The Panel's findings are summarized below and have been applied to the claims under review.

(i) The jurisdiction of the Commission under the "arising prior to" clause

35. In interpreting the "arising prior to" clause, the Panel has found that this clause was intended to exclude Iraq's "old debt" from the Commission's jurisdiction and that, before the rise of Iraq's foreign debt in the 1980s, three months was the outer limit of standard payment practice in Iraq for construction and supply of goods claims. 17/ Accordingly, in defining the Commission's jurisdiction, the Panel determined that the debt of Iraq, which had accumulated during the war between Iran and Iraq, was excluded from the Commission's jurisdiction, as well as subsequent debts of Iraq which had resulted from performance rendered by claimants more than three months prior to 2 August 1990, that is, prior to 2 May 1990. 18/.

36. With respect to debts of an Iraqi party for the supply of goods, the Panel recalls the conclusion in its first report, as well as the "E2A" Panel's conclusion, that for purposes of the "arising prior to" clause, the claimant's performance is defined by the shipment of the goods and that a claim for non-payment based on a sales contract with an Iraqi party is outside the Commission's jurisdiction if the shipment of the goods took place prior to 2 May 1990. 19/

37. The Panel also notes the conclusion of the "E2A" Panel that, where the sale of goods to an Iraqi party was to be paid by a letter of credit that has not been honoured by an Iraqi bank, the exporter may base a claim either upon the letter of credit or upon the underlying sales contract. 20/ The "E2A" Panel determined that, for the exporter's claim to be within the Commission's jurisdiction, the claimant must have presented to the bank documents in conformity with the requirements of the letter of credit on or after 2 May 1990, provided that the exporter's shipment of the goods was made within 21 days of the presentation of documents, i.e., on or after 11 April 1990. 21/

38. With respect to claims based on payments owed by an Iraqi party for the provision of services, the Panel recalls the conclusion in its first report that, as a general rule, for the purposes of the "arising

prior to" clause, such claims are outside the Commission's jurisdiction where the performance giving rise to the debt had been rendered by the claimant prior to 2 May 1990. 22/

39. In many instances, the contract period extended beyond 2 August 1990. In respect of claims involving the performance of a number of separate undertakings, the Panel recalls that in its first report it concluded that, where performance was still ongoing as at 2 August 1990, the "arising prior to" clause would apply "to those portions of performance that are separately identifiable in so far as the parties agreed in the contract that a particular payment would be made for a particular portion of the overall work called for under the contract". 23/ In respect of claims involving the performance of a single undertaking, the "E1" Panel, in the context of a contract with an Iraqi party to provide services and equipment over a period from March 1990 through July 1990, concluded that as the claimant undertook a single contractual obligation "with no provision for payment for anything less than delivery of the complete package", its performance for the purposes of the "arising prior to" rule was not complete until the final delivery was made. 24/

40. In determining when performance had been rendered for purposes of the "arising prior to" clause, the Panel notes the finding in its first report that the date on which the work was performed must be established. 25/ In the present context of claims for unpaid services, some claimants submitted dated invoices showing the amounts due from Iraqi parties, but did not provide evidence that directly demonstrated the date when the claimants fulfilled the obligations that entitled them to request payment. In such cases, for purposes of the "arising prior to" clause, the Panel has ascertained the date on which the work was performed on a case-by-case basis, considering, where possible, such factors as the date of the invoice, the claimant's billing history with the Iraqi party and industry practice.

41. The Panel applies the above findings to the claims under review.

(ii) Application of the directness requirement

42. For a claim within the Commission's jurisdiction to be compensable, the Panel must find that the loss in question was a direct result of Iraq's invasion and occupation of Kuwait. The Panel notes the findings by the "E2A" Panel with respect to the factual circumstances relating to the causes of the non-performance of contractual obligations of Iraqi purchasers and Iraqi banks in respect of goods or services provided before the invasion. The "E2A" Panel concluded that the actions of Iraq's officials during the invasion and occupation of Kuwait, the military operations by Iraq and by the Allied Coalition Forces to liberate Kuwait and the ensuing breakdown of civil order in Iraq, directly caused such losses within the meaning of paragraph 21 of Governing Council decision 7. 26/ The Panel adopts these findings and applies them to claims for amounts due but unpaid by Iraqi purchasers and Iraqi banks for goods and services provided. 27/

43. In respect of the claim in which the non-payment of amounts owed by an Iraqi party did not become due until after 2 March 1991, the Panel notes that the "E2A" Panel has considered the compensability of such losses in connection with claims brought by manufacturers and suppliers. The "E2A" Panel recognized that the effects of Iraq's invasion and occupation of Kuwait did not necessarily end immediately after the cessation of hostilities on 2 March 1991 but continued for some

period as a direct cause of Iraq's non-payment of its obligations, parallel to the trade embargo. 28/ The "E2A" Panel concluded that, where a payment fell due between 2 March 1991 and 2 August 1991 but was not made by an Iraqi debtor, the ensuing loss might still constitute a direct loss resulting from Iraq's invasion and occupation of Kuwait and could, thus, be compensable. 29/ However, the "E2A" Panel considered that the direct effects of the invasion and occupation would have abated after 2 August 1991, and therefore where payment became due only after 2 August 1991, such non-payment could no longer be deemed to have been directly caused by Iraq's invasion and occupation of Kuwait. 30/

44. In respect of additional costs associated with non-payment of amounts due from an Iraqi debtor, such as collection efforts, the Panel finds that the basic principles applicable to Kuwaiti contracts, which are set forth in paragraph 29 above, are also applicable to these claims to recover Iraqi debts.

45. The Panel applies the above findings to the claims under review.

(iii) Trade embargo

46. In one claim, goods were shipped by the claimant to Iraq after the date on which the trade embargo went into effect. The Panel recalls its earlier finding that a claim based on a shipment of goods that was made after 6 August 1990 in violation of the terms of the trade embargo is not compensable before this Commission. 31/

47. In regard to the claim where a national freezing order prevented payment under a letter of credit issued by an Iraqi bank, the Panel recalls the findings of the "E2A" Panel that, apart from the trade embargo and its related measures, Iraq's invasion and occupation of Kuwait directly caused Iraq's failure to pay its debts after 2 August 1990. 32/ Governing Council decision 9, paragraph 6, provides that "[c]ompensation will be provided to the extent that Iraq's unlawful invasion and occupation of Kuwait constituted a cause of direct loss ... which is separate and distinct from the trade embargo and related measures". With respect to the claim before it, the Panel finds that, although the Iraqi party's attempt to pay the claimant pursuant to the letter of credit was unsuccessful because of the particular freezing order in question, the Iraqi party was able to pay certain amounts owing under its contract with the claimant through other payment methods until the initiation of the Allied Coalition military action in January 1991. Accordingly, the Panel concludes that the freezing order in question was not the sole cause of the loss, but rather simply a barrier to one avenue of payment and that Iraq's invasion and occupation of Kuwait constituted a direct cause of the loss, separate and distinct from the trade embargo and related measures. These losses are consequently compensable in principle. 33/

48. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the particular loss asserted is a direct one and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

B. Interrupted contracts

1. Applicable principles

49. The Panel has found that certain basic principles, set forth in prior reports, apply to interrupted contracts performed in Iraq, Kuwait, Saudi Arabia and elsewhere. The Panel's findings are summarized below.

50. Paragraphs 9 and 10 of Governing Council decision 9 provide that Iraq is liable for losses arising from contracts that were interrupted as a direct result of Iraq's invasion and occupation of Kuwait. This liability extends to contracts with Iraqi parties as well as to those to which Iraq was not a party. Consistent with its findings in previous reports, the Panel interprets "direct loss" in this context to mean "only those losses that would, as of the date of the impossibility, reasonably be expected by both parties to the contract to occur given the nature of the work, the terms of the underlying contract and the cause of the impossibility to perform." 34/ This includes liability for costs incurred by the claimant in performing the contract, the loss of future earnings and profits that the claimant expected to earn under the contract, and additional costs incurred as a result of the interruption.

51. Previous panel reports have established that, where a contract was being performed in the compensable area 35/ and its continuation was interrupted, the attending loss is considered to have resulted directly from Iraq's invasion and occupation of Kuwait. 36/ On the other hand, where performance of a contract with a non-Iraqi party did not occur within the compensable area, a claim based upon the contract's interruption is compensable only if the claimant has provided specific proof that the interruption was a direct result of Iraq's invasion and occupation of Kuwait. 37/

52. In regard to the normal measure of contract losses, the Panel also recalls the findings of the "E2A" Panel that:

> "The standard measure of compensation for each loss that is deemed to be direct should be sufficient to restore the claimant to the same financial position that it would have been in if the contract had been performed. The claimant should not be placed in a better position than it would have been in, had the contract been performed." 38/

53. Compensation for interrupted contracts must take into account the provisions of Governing Council decisions 9 and 15 that require claimants to mitigate their losses. 39/ The "E2A" Panel, in the context of interrupted supply contracts, has interpreted the duty to mitigate as generally requiring that "the claimant sell the undelivered goods to a third party in a reasonable time and in a reasonable manner". 40/ In addition, the "E2A" Panel observed that "in discharging its duty to mitigate, the claimant must take reasonable steps to preserve the goods or commodities, in conditions appropriate to their nature, pending re-sale to a third party or resumption of performance of the original sales contract". 41/ The "E2A" Panel has also noted that "the duty to mitigate does not require that the resale efforts of the claimant be successful. Rather, it requires that the seller make reasonable efforts to reduce its loss". 42/

54. This Panel finds that these mitigation principles established by the "E2A" Panel with reference to the sale of goods likewise apply to losses arising from interrupted services contracts. For claims based on services contracts, these principles require that the claimant demonstrate that it made reasonable attempts to reallocate its resources in order to mitigate its loss. In this context, mitigation efforts would include, for example, securing replacement contracts, locating substitute customers, redeploying resources and terminating contracts of personnel. Where a claimant has not discharged this duty, any award of compensation is reduced commensurately. 43/

55. The Panel applies the above findings to the claims under review.

2. Contracts involving Kuwaiti parties

(a) Claims description

56. Numerous claims under review allege the interruption of contracts entered into with Kuwaiti parties for the provision of goods or services to Kuwait. Most were services contracts which related to a wide range of fields, including management and consulting, engineering and architecture, repair and maintenance of equipment and systems, soil surveying, topographic mapping, and air, sea and road transport of freight and passengers, including in one case revenue-sharing agreements between two airlines. In some cases, the claimants were paid a certain rate, such as an hourly fee for their services, while in other cases the claimants were paid a fixed fee for the entire contract or for a certain time period, such as a month. In claims involving the design, manufacture or supply of products and systems, the claimants usually were entitled to receive a fixed price for the products and systems they were to manufacture or supply

57. As an example, two claimants who were engaged in auxiliary transport services at airports in Europe and the Far East, had contracts with Kuwait Airlines to provide ground handling and catering services at those locations. These claimants state that Iraq's invasion and occupation of Kuwait caused a reduction in the number of flights by Kuwait Airlines to these airports, which resulted in a decline in the claimants' revenues. Another claimant seeks to recover compensation for the profits expected from a charter-party agreement to transport ore from Kuwait to Jordan which, after it was cancelled due to the invasion, was replaced by a less profitable contract. Compensation is also sought by a European claimant for unpaid freight costs payable by Kuwaiti buyers in connection with goods that the claimant had transported to Kuwait between April and July 1990 that were lost prior to receipt by the Kuwaiti parties.

58. In some cases, the contracts involved a particular project that was scheduled to take months or even years to complete. In other cases, the claimants were engaged in service contracts for a definite period of time, ranging from a few months to a number of years, or for an indefinite time period. As alleged by the claimants, the interruption of the contracts occurred at various stages of performance. Some claimants state that the work was completed by 2 August 1990 and that the shipment or installation of the equipment and systems represented the only remaining performance. Others explain that work had not yet begun as of 2 August 1990, or that the necessary staff and materials were still being assembled at the time of Iraq's invasion. In some cases, the contracts were formally cancelled

or suspended; in other cases, the performance simply ceased upon Iraq's invasion and occupation of Kuwait.

59. Many of the interrupted contracts were not resumed after the liberation of Kuwait. In most such cases, the claimants state that they attempted to resume the interrupted contracts but were unable to do so for a variety of reasons. The reasons alleged by claimants include that the subject matter on which they had been working was destroyed during Iraq's invasion and occupation of Kuwait; that the Kuwaiti party could no longer afford to continue the contract or had to reallocate its resources to other ends; or that the parties were unable to reach an agreement as to the terms upon which the contract would be resumed.

60. The claimants seek compensation for one or more of the following types of losses: (1) "pre-contractual costs" incurred in securing the award of a contract from a Kuwaiti party, such as costs incurred in the preparation of tender documents or in undertaking other preliminary activities for purposes of obtaining a contract award; (2) the contract price for the work actually performed or costs incurred under the contract; (3) additional costs incurred in connection with the interruption of the contract, such as salaries paid to staff who were detained in Iraq or Kuwait or who otherwise could not perform productive work during the period of Iraq's invasion and occupation of Kuwait, redundancy and termination payments made to staff based in Kuwait and other parts of the world who had been performing tasks in connection with the interrupted contract, and additional transportation expenses or other costs incurred in winding down the contract; (4) loss of expected profits for the remaining unperformed portion of the contract; (5) costs incurred in attempting to resume the contract or entering into a new contract with the Kuwaiti party following the liberation of Kuwait, such as staff salaries and allowances and transportation and accommodation expenses incurred in the effort to resume the contract; and (6) miscellaneous losses.

(b) Compensability

(i) Pre-contractual costs

61. In one claim under review, a claimant seeks to recover compensation for costs incurred in successfully securing the award of a contract that was later interrupted by Iraq's invasion and occupation of Kuwait. The Panel finds that, since the claimant is being awarded compensation for the loss of expected profits under the contract, the claim for pre-contractual costs is subsumed in the loss of profits claim and no compensation is awarded for the pre-contractual costs.

(ii) Work performed under interrupted contracts

62. With regard to claims for work performed under an interrupted contract with a Kuwaiti party that could not be invoiced according to the terms of the contract as of 2 August 1990, the Panel finds that such losses are compensable if they are a direct result of Iraq's invasion and occupation of Kuwait. In determining the compensation to be awarded for such losses, the Panel recalls the findings of the "E2A" Panel that, where performance of a manufacturing contract was discontinued, the appropriate measure of compensation is "normally the actual costs incurred plus the lost profit, proportionate to the degree of fulfilment of the contract that the claimant could reasonably have

expected to earn on the contract. These costs include 'variable costs' plus reasonable overhead costs, less credit for any proceeds of resale and costs saved." 44/ The Panel concludes that this measure of compensation is applicable to the claims under review that are based on work completed prior to the interruption of a contract with a Kuwaiti party. 45/

(iii) Additional costs incurred due to the interruption

63. The Panel has previously determined that additional costs incurred as a result of the interruption of a contract can be a direct consequence of Iraq's invasion and occupation of Kuwait and may thus be compensable. 46/ Similarly, the "E2A" Panel has concluded in this context that compensation may be awarded for costs that would have been expected to occur as a result of the interruption, given the nature of the particular transaction or the claimant's business, and that are reasonable in nature, duration and amount. 47/ As noted by the "E2A" Panel, compensable costs would include, for example, transportation and other costs to return the goods or dispatch them to another buyer; storage fees and maintenance costs pending resale; retooling or redesign costs; and other expenses incurred to resell the goods to third parties. 48/

64. With respect to claims for increased staff costs, the Panel recalls the findings in its previous reports that salary payments made to unproductive staff are compensable "to the extent that the lack of productivity was a direct result of Iraq's invasion and occupation of Kuwait ... and the employee could not be reassigned to other productive tasks". 49/ In addition, as noted in prior reports, the Panel finds that contractually or legally required expenses incurred in terminating employment, rather than continuing to incur unproductive staff expenses, are mitigation expenses and, as such, are compensable in principle. 50/

65. In this context, the Panel observes that where the claimant's staff were located outside a compensable area, 51/ the Panel will require a stronger showing, based on the facts of the claim, that the cost of termination payments or unproductive salaries was caused directly by Iraq's invasion and occupation of Kuwait. 52/ Relevant considerations include whether the employee had been specifically appointed to work on the interrupted contract or was otherwise closely connected to it and the opportunities open to the claimant to re-deploy staff to other tasks.

66. The Panel also recalls the finding in its third report that additional payments made to staff as incentives to enable claimants to continue operations in the compensable area during the hostilities are compensable to the extent that they are reasonable in amount. 53/

(iv) Loss of expected profits

67. With regard to claims for lost profits expected on the unperformed portion of a contract, the Panel applies the principle that the claimant may recover an amount sufficient to restore it to the same financial position that it would have been in had the contract been performed. 54/ Compensation may be awarded for the loss of future earnings and profits that the claimant expected to earn under the contract to the extent that they can be ascertained with reasonable certainty, less any cost savings resulting from the interruption of the contract. 55/ Where the claimant has not provided cost saving information, the Panel finds that lost profits should be calculated on the basis of the claimant's net

profit margin for the contract. In determining the claimant's net profit margin, the Panel takes into account factors such as the claimant's financial statements and the relevant industry standards.

68. In view of the claimant's duty to mitigate its losses, the period for which compensation may be awarded is limited to a reasonable period necessary for the claimant to replace the business it lost when its contract was interrupted (the "interrupted-contract recovery period"). In determining the interrupted-contract recovery period for a particular claimant, the Panel is mindful of the factors identified by the "E2A" Panel in determining the extent to which lost profits may be awarded for the unperformed portion of a long-term contract:

> "The Panel considers as particularly relevant to such a determination, the time period necessary for the business in question to recover from the effects of Iraq's invasion by, for example, locating another market and reallocating its resources to other business activities. In determining the length of the compensation period, the Panel also regards as relevant the complexity of the contract, its length and its importance in relation to the total business operations of the claimant." 56/

69. Similarly, as applied to the claims in this instalment, which primarily concern contracts for the provision of professional and transport-related services, the Panel considers the following factors, among others, as especially pertinent in determining the length of the interrupted-contract recovery period: the duration of the interrupted contract; the size of the contract and the percentage of the claimant's business it constituted; the extent to which the contract was performed prior to interruption; the nature of the claimant's business; the location of the claimant's business, in particular, whether the claimant operated a branch or office in Kuwait or Iraq; the location of the claimant's customers; the availability of substitute customers; the claimant's ability to reallocate its resources; and the presence of any contract provision permitting early termination of the claimant's services.

70. Concerning claims based on contracts with Kuwaiti parties, the Panel also notes that whether the contracting parties could resume the contract after the lifting of the embargo against Kuwait and whether they have in fact resumed the contract are also relevant considerations in determining the extent to which a claimant has suffered a loss of profits under an interrupted contract. Thus, where a claimant has concluded new contracts with the same party after the liberation of Kuwait, which involve in whole or part the same work that the claimant would have undertaken under the original contract, the claimant will normally not have suffered a loss of profits under the contract. 57/

(v) Resumption costs

71. Where a claimant endeavoured to resume an interrupted contract or to conclude a replacement contract following the liberation of Kuwait, certain costs incurred thereby may be compensable. The Panel refers to its previous determination concerning claims for the cost of re-establishing offices in Kuwait such as the cost of airfare, hotel accommodations for staff and training costs for replacement staff. 58/ The Panel concluded that extraordinary expenses that are reasonable in amount and incurred as a direct result of Iraq's invasion and occupation of Kuwait are compensable in principle while ordinary expenses that would have been incurred as part of normal business operations are not.

72. A number of claimants seek compensation for the cost of employees' time spent in efforts to resume business in Kuwait. The Panel observes that, while such costs may have been incurred in any event, the time spent on such efforts and away from other activities may also constitute an extraordinary expense to the claimant. The Panel has determined the compensable portion of such costs, if any, on a case-by-case basis, taking into account a variety of factors, among others, the relative size of the claimant company, the amount of time allegedly spent by its employees on resumption efforts, the location where the efforts took place and the job position of the employees involved.

(vi) Miscellaneous losses

73. One claimant seeks compensation for an amount payable pursuant to a clause in a contract that provided for the Kuwaiti contracting party's payment of liquidated damages if the contract was terminated. The claimant did not attempt to prove that it sustained a loss of future profits due to the interruption of the contract. The Panel notes that the Commission's jurisdiction is limited to losses directly resulting from Iraq's invasion and occupation of Kuwait and further recalls the observation of the "E2A" Panel that a panel's role is not to adjudicate contractual disputes between the claimant and other contracting parities. 59/ Accordingly, it is the Panel's finding in this claim that the non-payment of an amount provided for in a liquidated damages clause is not a loss which is a direct result of Iraq's invasion and occupation of Kuwait.

74. Another claimant seeks to recover the unpaid freight costs incurred in transporting to Kuwait, goods which were lost or destroyed in transit prior to the delivery to the Kuwaiti buyer. With respect to this claim, the Panel finds that such freight costs are compensable to the extent that the underlying loss of the associated goods was a direct result of Iraq's invasion and occupation of Kuwait. 60/

75. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

3. Contracts involving Iraqi parties

(a) Claims description

76. Several claimants seek compensation for losses related to contracts for services or the delivery of goods to Iraq that allegedly were interrupted as a direct result of Iraq's invasion and occupation of Kuwait. The contracts primarily involved the provision of professional services, the transport of merchandise and cargo to and from Iraq, and the manufacture and supply of products and facilities. The contracts were for both definite and indefinite time periods.

77. Some claimants state that the manufacture was complete by 2 August 1990, but that they were unable to deliver or install the items. Others state that work had not yet begun under the contracts as of 2 August 1990 or that the goods were only partially manufactured at the time of Iraq's invasion and occupation of Kuwait.

78. The claimants generally seek compensation for the contract price of work performed prior to the interruption of the contact, the profits they expected to earn under the contract or increased costs incurred due to the interruption (such as redundancy or termination payments to staff and additional transportation expenses).

(b) Compensability

79. The Panel finds that claims based on the interruption of contracts with Iraqi parties are subject to the same jurisdictional criteria as those that apply to completed contracts with reference to the application of the "arising prior to" clause set forth in paragraphs 35 to 41 above. The Panel also refers to the principles of compensability for claims based on interrupted contracts, described in paragraphs 49 to 55 and 61 to 75 above, and finds that these principles apply to claims based on the interruption of contracts with Iraqi parties.

80. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

4. Contracts between parties from States other than Iraq or Kuwait

(a) Claims description

81. In a number of claims, it is alleged that Iraq's invasion and occupation of Kuwait disrupted or prevented the continuation of contracts between parties based in Europe or the Far East, which were being performed inside the compensable area. 61/ In other claims, the claimant was performing work under a contract at a location outside the compensable area for customers who were based in a compensable area. These claimants primarily seek compensation for the lost profits they would have earned under the contracts and the additional costs they incurred, such as termination payments made to staff when the contract ceased, as well as salaries paid to staff who could not perform other productive work for the claimant.

82. In one claim, a European claimant had entered into a contract with a second European party to manage motor vehicle racing teams for events in Kuwait and elsewhere in the Middle East, which was cancelled due to hostilities in the region. Compensation is also sought by a Singaporean shipping agent for services that were not paid by a Bangladeshi ship owner after its vessel was seized and detained by Iraqi forces. Another claimant had concluded a contract with a Belgian organization to host a conference in Europe, which was cancelled. A third claimant, based in the United Kingdom and engaged in providing in-flight catering services to airlines at Heathrow Airport, sustained a reduction in revenue under its catering service contracts with various airlines, two of which were based in Saudi Arabia and Bahrain, because of the decline in the frequency of their flights. Other claimants make similar claims based upon the interruption of contracts to provide ground handling services that were being performed by them at various locations for airlines based in Saudi Arabia, Israel and elsewhere.

83. Several claimants are subcontractors who had agreements with main contractors located outside the Middle East to perform services for projects in Iraq or Kuwait that the main contractors had agreed to perform for Iraqi or Kuwait parties. The claimants allege that Iraq's invasion and occupation of Kuwait prevented the completion of the projects. They seek compensation for the unpaid fees payable under the subcontracts for the work they performed, as well as for the lost profits that they had expected to earn during the remainder of the subcontract.

(b) Compensability

84. With respect to the interruption of contracts between parties from States other than Iraq or Kuwait, the Panel applies the principles of compensability for claims based on interrupted contracts, described in paragraphs 49 to 55 and 61 to 75 above. Accordingly, where a contract was being performed in a compensable area during the relevant periods, 62/ the interruption is considered to have resulted directly from Iraq's invasion and occupation of Kuwait. Where the interruption is alleged in relation to a contract being performed outside the compensable area, the claimant must make a specific showing that its inability to perform or the buyer's cancellation was directly caused by Iraq's invasion and occupation of Kuwait. Such a showing was made, for example, where a claimant, who was providing transport-related services under contract to airlines based within the compensable area, demonstrated that its revenue declined due to a reduction or suspension of scheduled flights by such airlines. No such showing was made in connection with the shipping agent's claim for unpaid services previously provided to a vessel seized by Iraqi forces. The evidence before the Panel showed that the owner had received payment from related charter parties and he had a longstanding history of non-payment to the claimant; accordingly, the non-payment of the debt was due to reasons other than Iraq's invasion and occupation of Kuwait.

85. With regard to the claims by subcontractors or suppliers described in paragraph 83 above, the Panel, applying previous determinations made by this and the "E2A" Panel, finds that, where a supplier or a subcontractor's loss is determined to have been a direct result of Iraq's invasion and occupation of Kuwait, such a loss is compensable provided that the circumstances of the claim do not indicate that the main contractor has received payment from the party with whom it contracted with respect to the subcontractor's work that is the subject of the claim. 63/ In particular, where payment arrangements under the main contract called for advance payments or progress payments, which would have covered amounts due from the main contractor to the subcontractor, the Panel has undertaken such inquiries as were practicable under the circumstances to ensure that only the direct loss has been recommended for compensation. 64/

86. The Panel adopts the above findings and applies them to the claims under review. The Panel also undertakes a further inquiry to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth at annex II.

C. Continued performance of contracts

1. Claims description

87. A number of claimants allege that as a result of Iraq's invasion and occupation of Kuwait, they incurred increased costs or lost revenue in continuing to perform contracts in the Middle East.

88. Most claims in this group are based on the alleged increased costs of performing contracts to provide a specified number of workers to perform maintenance and operational services at facilities in Saudi Arabia. Another claimant alleges that it incurred additional costs in continuing to perform a contract to provide medical services in Iraq. The increased costs sought by the claimants include hazard allowances paid to staff, overtime payments, staff recruitment costs, travel and accommodation expenses, additional office space and contractual penalties for deficient performance. These costs were allegedly incurred to retain the existing workforce or to obtain substitute workers or equipment required for the performance of the contracts or for the failure to do so.

89. Another claimant had a charter-party agreement with a Saudi Arabian company to deliver a vessel to the chartering party at a port on the Red Sea. The claimant states that, due to delays in the repair of its vessel at the Jeddah shipyards, it had to find a more costly substitute vessel to fulfil the contract.

90. In addition, some claimants allege that they suffered a loss of revenue in the continued performance of contracts to provide catering, cargo handling and custodial services at airports in Europe, the Far East, throughout Saudi Arabia and elsewhere in the Middle East. These claimants seek compensation for the lost profits under these contracts that resulted from a reduction in the number of personnel which the claimants had available to perform services in Saudi Arabia or a reduction in the level of services required by customers elsewhere.

2. Compensability

91. The Panel finds that increased costs or loss of revenue incurred in the continued performance of contracts are compensable in principle insofar as these were sustained in a compensable area during the relevant periods. 65/ Where the contract was being performed outside the compensable area, the claimant must make a specific showing that its additional costs of performance or loss of revenue was directly caused by Iraq's invasion and occupation of Kuwait.

92. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. The Panel's recommendations with respect to these claims are set forth in annex II.

D. Decline in business or interrupted course of dealing

93. Many claimants seek compensation for a loss of revenue suffered as a result of a decline in business or an interrupted course of dealing during the period of Iraq's invasion and occupation of Kuwait and, in some cases, for a period thereafter. These claims are not based on the interruption of

specific contracts, but rather on the suspension or reduction of the claimant's general business operations. A number of claimants, whose staff were detained in Iraq or Kuwait, also seek to recover compensation for the loss of the services of their employees, including the profits they would have allegedly earned from their services during the period of detention.

1. Applicable principles

94. This Panel concluded in previous reports that a general reduction in the revenue of an ongoing business, which suffered a decline in operations but no physical destruction or temporary closure, may constitute a loss eligible for compensation. 66/ Similarly, a claim based on the interruption of a transaction that has been part of a business practice or course of dealing may constitute a loss eligible for compensation. 67/ Supplementing these basic principles, the Panel turns to the questions of (1) the "directness requirement" and the definition of the compensable area and the primary compensation period; (2) business recovery and the secondary compensation period; and (3) presence in the compensable area.

(a) The directness requirement and the definition of the compensable area and the primary compensation period

95. The Panel's analysis of the compensability of the claims under review begins with the requirement in Security Council resolution 687 (1991) that there be a direct loss resulting from Iraq's invasion and occupation of Kuwait. Where losses are sustained in Iraq or Kuwait, the directness requirement will generally be met by the claimant showing that the loss resulted from one of the five enumerated categories of events and circumstances listed in paragraph 21 of Governing Council decision 7. In the case of losses suffered outside Iraq and Kuwait by claimants in the present instalment, the Panel finds that the facts underlying the claims can only relate to paragraph 21(a) of decision 7, which provides that loss or damage resulting from "military operations or threat of military action by either side during 2 August 1990 to 2 March 1991" is directly caused by Iraq's invasion and occupation of Kuwait. 68/

96. In its second and third reports, this Panel considered the geographical area and the time period within which decline in business and course of dealing losses may be considered to have been directly caused by military operations or threat of military action within the meaning of paragraph 21(a) of decision 7. 69/ In its third report, the Panel delineated the locations that were subject to military operations and the threat of military action for the purposes of subparagraph 21(a) of decision 7, as well as the time periods during which they were so affected (collectively referred to as "the compensable locations" or "the compensable area"). The findings in these reports which are relevant to the claims in this instalment are summarized below:

Table 3. Compensable area

Area	Period
Iraq	2 August 1990 - 2 March 1991
Kuwait a/	2 August 1990 - 2 March 1991
Saudi Arabia (within the range of Iraq's scud missiles)	2 August 1990 - 2 March 1991
Persian Gulf north of the 27th parallel	2 August 1990 – 2 March 1991
Israel	15 January – 2 March 1991
Bahrain	22 February – 2 March 1991

a/ In respect of claims for losses resulting from cancelled air operations into Kuwait, the compensable period is 2 August 1990 to 22 April 1991.

97. Even where a loss has been allegedly sustained in a compensable area, the Panel, with respect to the claims before it, undertakes an inquiry to determine whether the particular loss asserted is a direct one and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above.

(b) Business recovery and secondary compensation period

98. In its second report, the Panel found that, in some instances, the full resumption of a claimant's business operations was not likely to have taken place immediately upon the cessation of military operations, and consequently compensation could be awarded for a recovery period extending beyond 2 March 1991 (the "secondary compensation period"). 70/ The Panel further found that the guiding principle to be followed in determining the secondary compensation period is that "losses are compensable until the point where the claimant's business could reasonably have been expected to return to normal levels" and that the duration of the appropriate compensation period should be decided on a case-by-case basis. 71/ The Panel adopts these findings and applies them to the claims for decline in business and course of dealing losses in this instalment.

99. In particular, the Panel notes the application of the secondary compensation period to one claim based on the interruption of auxiliary services being provided by the claimant to Kuwait Airways in locations outside Kuwait. The claimant alleges a loss of revenue from its dealings with Kuwait Airways from August 1990 through July 1991. Given the fact that Kuwait Airways had sustained extraordinary damage as a result of the hostilities, the Panel concludes that the business dealings between the claimant and Kuwait Airways could not reasonably have been expected to return to normal levels until at least several months after March 1991. 72/

(c) Presence in the compensable area

100. Previous panel reports have established that where a claimant was not based within the compensable area but maintained a presence within that area by way of a branch, agency or other

establishment, losses from a decline in business related to such a presence are compensable "for profits which, in the ordinary course of events, [the claimant] would have been expected to earn and which were lost as a result of a decline in business directly caused by Iraq's invasion and occupation of Kuwait". 73/ Any such losses are considered to have resulted directly from Iraq's invasion and occupation of Kuwait. 74/

101. In the case of claimants without a presence in the compensable area which seek to recover for decline in business or course of dealing losses, the Panel found in its previous reports that such claims are to be evaluated under the requirements of paragraph 11 of Governing Council decision 9 ("paragraph 11") which states:

> "Where a loss has been suffered relating to a transaction that has been part of a business practice or course of dealing, Iraq is liable according to the principles that apply to contract losses. No liability exists for losses related to transactions that were only expected to take place based on a previous course of dealing."

102. The Panel has further determined that a claimant without a presence in the compensable area must satisfy a high standard before it is entitled to compensation for decline in business or course of dealing losses. In particular, such losses are compensable under paragraph 11 where:

> "the claimant shows that there was a regular course of dealing with another party, demonstrating that the claimant had a well-founded expectation of further business dealings of the same character with the same party under readily ascertainable terms and, in addition, that a consistent level of income and profitability had been realized from such dealings. A mere showing of past earnings from operations to locations in the compensable area will be insufficient to establish a course of dealings giving rise to compensable losses." 75/

103. The Panel applies the above findings to the claims under review for decline in business or course of dealing losses. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to these claims are set forth in annex II.

2. Claimants with a presence in the compensable area

(a) Claims description

104. The majority of the claimants in this instalment were based in or carried on operations from offices, branches or other establishments in Iraq, Kuwait, or Saudi Arabia. Virtually all of these claimants were in the business of providing professional services or auxiliary transport services and they are representative of many business sectors. The claimants, for example, were engaged in the provision of services, such as accounting and loss adjusting, surveying, construction and engineering, and include an educational facility in Kuwait and health care facilities in Iraq. One of these claimants was a non-profit school in Kuwait that was occupied by Iraqi forces and remained closed for the 1990-1991 academic year. After re-opening, it experienced reduced enrolment and the loss of tuition fees

for a number of semesters. The auxiliary transport claims concern the distribution of fuel and the maintenance of various types of transport equipment, as well as cargo services. These claimants allege that they sustained a loss of revenue or profits due to the temporary closure or disruption of their business operations or due to the temporary detention of their employees.

105. In another claim, a Bangladeshi claimant seeks compensation for its cargo vessel that, while in Kuwaiti waters and under attachment by the Kuwaiti authorities, was seized, occupied and severely damaged by Iraqi forces. In 1992, the vessel was scuttled by the Kuwait Port Authority as it was creating a hazardous condition in the Kuwait harbour and consequently suffered further damages. The vessel was later recovered by the claimant and sold for salvage. The claimant seeks compensation for lost profits based on the revenues that its vessel would have generated by way of charter-party agreements, had it not been seized and damaged during Iraq's invasion and occupation of Kuwait. In addition, the claimant seeks the future revenues that it expected to earn from its investment in a second vessel, which it would have allegedly acquired from the profits generated from the cargo vessel had it not been damaged.

106. A shipping company based in Kuwait alleges a loss of profits as a result of the attempted seizure and detention of its vessel in the Port of Kuwait by Iraqi authorities from 2 August 1990 until the ship was able to escape from the Iraqi-controlled territory.

(b) Compensability

107. Consistent with its previous findings, the Panel concludes that if a claimant establishes that it was based in the compensable area or maintained a presence there, as described in paragraph 100, during the relevant time period, a direct causal link will generally be found to exist between the alleged decline in business and Iraq's invasion and occupation of Kuwait. Under such circumstances, the claimant is entitled to compensation "for the profits which, in the ordinary course of events [the claimant] would have been expected to earn and which were lost as a result of a decline in business directly caused by Iraq's invasion and occupation of Kuwait." 76/

108. With respect to the claim of the non-profit school operating in Kuwait, the Panel notes that this claim is for lost income, not lost profit, sustained during the period that the school was closed or had reduced enrolment. The "E4" Panel in its third report concluded that non-profit organizations may be compensated for loss of revenue in the same manner that a for-profit organization is compensated for loss of profits. 77/ The Panel adopts this finding and applies it to the claim under review.

109. With respect to the claims for the loss of profits that claimants would have earned from the services of detained employees, the Panel finds that such losses resulted directly from Iraq's invasion and occupation of Kuwait and are compensable in principle. The Panel undertakes a further inquiry to determine the extent to which the claimant demonstrated it suffered an actual loss of profits due to the detention of an employee. The Panel has made these determinations with respect to these claims on a case-by-case basis, taking into account such factors as the period of detention, the seniority of the detained employees and the size of the claimant's workforce.

110. With respect to the claims for lost profits of the vessels seized and detained in Kuwait during the hostilities, the Panel finds that the appropriate measure of compensation is the profits that the claimants would have earned for the period of time reasonably required to render the vessels operational. With regard to the lost revenues that the Bangladeshi claimant alleges it would have derived from an investment in a second vessel, the Panel finds that the loss is speculative and too remote to be considered as a direct consequence of Iraq's invasion and occupation of Kuwait.

111. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth at annex II.

3. Claimants without a presence in the compensable area

(a) Claims description

112. Most of the claimants who did not maintain an office or other establishment in Iraq, Kuwait or Saudi Arabia operated in or provided services to the airline, shipping and railway industries. Some were engaged in scheduled operations to or from these locations. Others conducted operations elsewhere in the Middle East or in Europe, but provided services to customers from Iraq, Kuwait and Saudi Arabia. Still others had no scheduled operations to these areas; nor did they provide services to customers from these areas.

113. An example of these claims is a claim by an airline based in the Philippines. The claimant alleges that its scheduled flights to Europe, Saudi Arabia and other destinations were cancelled as a result of Iraq's invasion and occupation of Kuwait. It also seeks lost profits due to a reduction in catering services that it was providing, at an airport in the Philippines, to airlines from Kuwait, Saudi Arabia, Bahrain and elsewhere.

114. Several shipping companies, many based in Greece, allege that they sustained a loss of profits during the period of the invasion as a result of their inability to undertake or complete voyages originating from or destined to ports throughout the Middle East and the Mediterranean.

115. Another claimant was the sole handling agent at the Dubai International Airport and provided ground services for all airlines operating at the airport. It was also the general ticket sales agent for a number of airlines that operated regularly scheduled flights to and from destinations throughout the Middle East, South-East Asia, Africa and elsewhere. The claimant seeks to recover the lost revenues it sustained due to a reduction in the number of flights by these various airlines to and from the airport in Dubai.

116. Another claimant was a shipping agent at Italian ports who was appointed the sole general agent for several Kuwaiti shipping lines and was responsible for the provision of all supplies and services while the vessels were in port. These Kuwaiti shipping lines had made frequent voyages to the Italian ports for a number of years prior to Iraq's invasion and occupation of Kuwait. The claimant

seeks the lost profits it suffered due to a reduction in the number of voyages made by the Kuwaiti shipping lines.

117. The Egyptian postal authority seeks compensation for a decline in its revenues allegedly due to Iraq's invasion and occupation of Kuwait. One source of revenue had been derived from the claimant's international mail and parcel exchanges with the Iraqi Department of Postal Affairs. In this regard, the claimant states that the handling of international mail exchanges was regulated by the Universal Postal Convention, which sets out the basic obligations for handling international mail and the tariffs and charges applicable to such services. The claimant maintains, inter alia, that the arrangements between the claimant and the Iraqi authorities were well established and generated regular exchanges from which the claimant consistently received revenue.

118. One claimant operated the Jordanian port at Aqaba, on the Red Sea, and another claimant operated Turkish ports on the Mediterranean Sea. These claimants provided a full range of port services, including piloting and docking of vessels and the handling and storage of cargo. The claimants received ships from throughout the world, which unloaded or loaded cargo at the claimants' ports that was destined for or originated from domestic and international markets, including markets in Iraq as well as in Kuwait and Saudi Arabia. Both claimants seek compensation for lost revenue resulting from a decrease in the number of vessels and the volume of cargo passing through their ports.

119. Three railway companies located, respectively, in Jordan, Egypt and Turkey, seek compensation for a decline in the volume of passengers and cargo transported during the period of Iraq's invasion and occupation of Kuwait and for some time thereafter. The Jordanian and Egyptian claimants do not assert that they had regular operations into Iraq, Kuwait or Saudi Arabia or that they had ongoing business dealings with parties in those locations. The Turkish claimant does state that in past years it had transported goods that were ultimately destined for Iraqi markets although not specifying particular shippers or receivers with whom it regularly conducted business. This claimant further states that the reason for the decline in the volume of passengers and cargo it transported domestically was a shortage of available locomotives and railcars because its equipment was allocated for potential use in the assistance of the Allied Coalition Forces.

(b) Compensability

120. As the claimants whose claims are described in this subsection were based outside the compensable area and did not maintain a presence there, the Panel has evaluated each claim under the standards of paragraph 11 of Governing Council decision 9. 78/ As stated above, to establish that there was a "well-founded expectation of further business dealings of the same character with the same party under ascertainable terms", a claimant must show that there were particular circumstances that created this expectation. Such circumstances could consist of, for example, a well-established arrangement that contemplated further dealings of the same character with the same parties in the compensable area. 79/

121. With respect to the claim by the airline based in the Philippines for loss of profits resulting from reduced operations to or from Middle East destinations, the Panel recalls the conclusion in its third report that airlines and shipping lines that do not have a presence in the compensable area, but

which conducted regularly scheduled operations to or from the compensable area, may satisfy the requirements of paragraph 11 of decision 9. 80/ The Panel finds that the Philippine airline claimant has established that, in the past, it had operated regularly scheduled flights to compensable locations in the Middle East, including eastern Saudi Arabia, and that in consequence of Iraq's invasion and occupation of Kuwait, the number of flights declined. Accordingly, the Panel concludes that the claimant's losses attributable to the reduction in flights to and from the compensable area are, in principle, compensable.

122. In respect of the claims of the handling agent at the Dubai International Airport and the shipping agent in Italy, the Panel notes that each claimant acted as an agent for identifiable transport companies for the purpose of providing services to these companies on their scheduled routes between destinations in the compensable area and the claimants' respective offices in Dubai or Italy. Similarly, the Philippine airline claimant has shown that it had regularly provided catering services at the Manila Airport to specific foreign airlines for scheduled flights to and from locations in the Middle East (including Kuwait and Saudi Arabia) and that the flights which it serviced were disrupted by Iraq's invasion and occupation of Kuwait. Thus, these claimants have established that they had provided services on a regular basis to the same transport companies for a number of years preceding the invasion and that up to August 1990 the transport companies had made regular journeys to the claimants' locations that were interrupted by the invasion and occupation of Kuwait. The Panel therefore finds that these claimants have satisfied the requirements of paragraph 11 and that the claimants' losses sustained from an interrupted course of dealing in respect of such operations to or from the compensable area are, in principle, compensable. 81/

123. With respect to the claim of the Egyptian postal authority, the Panel recalls the conclusion in its previous report that the requirements of paragraph 11 were satisfied by telecommunication claimants who had established a regular course of dealing with Iraq and Kuwait under bilateral agreements that set forth basic obligations. 82/ Similarly, the Panel finds that the Egyptian postal authority has demonstrated that it had a regular long-standing course of dealing in respect of international mail and parcel exchanges with the Iraqi postal department. The claimant has also "demonstrated a well-founded expectation of further business dealings" with Iraq under ascertainable terms which were set out, notably, in the provisions of the Universal Postal Convention and in the quarterly billing statements exchanged between the parties, and that a consistent level of profits had been realized from these dealings. The Panel therefore finds that the claim for lost profits from the exchange of international mail with Iraq is compensable in principle. However, the Panel further finds that the balance of the claimant's loss of profits claim does not satisfy the evidentiary requirements set out in paragraph 19 above.

124. The claimants operating ports in Jordan and Turkey showed that they regularly handled cargo that passed through their ports en route to and from the compensable area, with a portion of this cargo being imported into Iraq. However, apart from a record of transactions in which the claimants handled goods that were ultimately destined for the compensable area, the claimants did not show there were circumstances that supported a well-founded expectation of further business dealings of the same character with the same party under readily ascertainable terms. Accordingly, the Panel finds that the claims of the two port operators do not meet the standards of paragraph 11 of decision 9.

125. In respect of the three claims by railway companies, the Panel finds that these claimants failed to demonstrate that they conducted regular operations to or from the compensable area or that they had established a course of dealing with any party to transport cargo or passengers destined for or originating from the compensable area that satisfies the standards established in paragraph 11. With regard to the Turkish Railway's claim for lost profits arising from the allocation of transport services to the Allied Coalition Forces, the Panel notes that the "F2" Panel has interpreted Governing Council decision 19 as precluding compensation for costs incurred in connection with "preparation for, participation in, or provision of support in relation to the activities of the Allied Coalition Forces and their military response to Iraq's invasion and occupation of Kuwait". 83/ The Panel concurs with this interpretation and, in the claim under review, concludes that it applies equally to lost revenues sustained in the allocation of commercial equipment to assist the Allied Coalition Forces.

126. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth at annex II.

E. Increased costs

127. Numerous claimants seek compensation for additional costs incurred as a result of the disruption or cessation of their business operations in Iraq, Kuwait or Saudi Arabia or their transactions with parties in these locations. Such increased costs include claims for (1) salaries, incentives and termination payments paid to employees; (2) advance rent payments; (3) legal fees incurred in connection with situations created by the invasion; (4) temporary relocation of business operations; (5) costs in re-establishing business operations after the liberation of Kuwait; and (6) miscellaneous increased costs relating to insurance, fuel and storage of diverted goods.

128. Claims have also been submitted in respect of costs incurred in providing support services and other assistance to employees and their families, such as in connection with the detention and evacuation of personnel or the reimbursement of these individuals for their personal property losses. These claims will be considered below in section F entitled "Payment or relief to others".

1. Salaries, incentives and termination payments

(a) Claims description

129. Many claimants seek compensation for salaries paid to employees who were allegedly rendered unproductive as a result of Iraq's invasion and occupation of Kuwait, including employees who were held hostage in Iraq and Kuwait, those who were evacuated from the region and those who remained but were unable to work productively.

130. A number of claimants, in addition to claiming for the unproductive salary paid to detained employees, also seek to recover costs incurred in retaining replacement workers until their employees were able to return to work. Others seek to recover the cost of "war bonuses" and other incentives paid to employees in order to encourage them to continue working in the Middle East or for overtime

paid to employees to fill positions that had been left vacant by employees who had departed the region following Iraq's invasion and occupation of Kuwait. Several claimants also seek compensation for termination payments made to employees who were discharged due to the disruption or cessation of the claimants' business activities caused by Iraq's invasion.

(b) Compensability

131. In paragraphs 64 to 65 above, the Panel recalled the principles applicable to the compensability of unproductive salaries, incentives and termination payments made to employees in connection with interrupted contracts. These principles are equally applicable to claims for such payments made to staff in the course of general business operations that are addressed in the present section.

132. One claimant seeks compensation for both unproductive salary payments made to detained employees and the cost of retaining replacement workers for the detained employees. The Panel notes that an award of compensation made for both costs would result in multiple recovery for the claimant. The Panel finds that, as a general matter, only the amount paid to the detained employee is compensable in principle, unless the cost of the replacement employee is greater, in which case that amount may be compensable.

133. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth at annex II.

2 Advance payment for rent and other services

(a) Claims description

134. Several claimants seek compensation for the loss of the benefit of advance payments made in respect of offices or staff accommodations in Kuwait and Iraq that could not be used because of Iraq's invasion and occupation of Kuwait. These payments include pre-paid or advance payments for office rent and utilities, insurance coverage and maintenance of office equipment and operating systems that covered a period of time following 2 August 1990 when the claimants were forced to cease their operations in Iraq or Kuwait.

(b) Compensability

135. In its previous reports, the Panel found that pre-paid or advance payments for rent and other services for the period 2 August 1990 to 2 March 1991 in connection with premises in Iraq or Kuwait which the claimant could not occupy are compensable in principle. 84/ As determined in prior reports, advance rental payments in the case of businesses are best considered within a loss of profits claim. 85/ In some cases, however, as in the case with some of the claims presently under review, it is not possible to value a claim for advance rental payments as an element of a loss of profits claim because of the manner in which the claims are presented (for example, where the claimant has not also

submitted a claim for loss of profits). The Panel, in such cases, considers that the advance payment created an entitlement to the use of an asset and, to the extent that the claimant's inability to receive the benefit of the amount paid for rent or other services during the relevant period was the direct result of Iraq's invasion and occupation, the claims for advance payments are compensable in principle. 86/

136. The Panel applies the above findings to the claims under review for pre-paid rent and other services. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth at annex II.

3. Legal fees other than claim preparation costs

(a) Claims description

137. A number of claimants seek to recover the cost of legal services that were allegedly obtained in order to address situations resulting from Iraq's invasion and occupation of Kuwait. These situations include the assessment of the necessity to maintain, or the possibility to terminate, contracts of detained or unproductive workers in Iraq; and the evaluation of the status of an interrupted contract with a Kuwaiti party and a continuing contract with an Iraqi party. Another claimant incurred legal fees in attempting to secure the release of Iraqi assets that were frozen pursuant to a national freezing order issued in connection with the trade embargo. The question of costs incurred in the collection of unpaid debts owed by Iraqi or Kuwaiti parties is addressed above in, respectively, paragraphs 29 and 44 above.

(b) Compensability

138. The Panel finds that claims for legal fees are compensable in principle if the situation necessitating the engagement of legal services was a direct result of Iraq's invasion and occupation of Kuwait and to the extent such fees are reasonable in amount and were incurred other than in respect of the preparation of a claim before this Commission. 87/

139. The Panel finds that the cost of legal advice regarding a claimant's rights and obligations in respect of its employees in Iraq, who were detained or unproductive as a result of Iraq's invasion, is a reasonable step taken to mitigate the claimant's losses. Accordingly the Panel finds this claim, in principle, compensable.

140. With regard to the claim for the cost of legal advice on the status of an interrupted contract with a Kuwaiti party, although these legal services were obtained in 1993, they related to a contractual obligation to conduct a soil survey in an area possibly still contaminated by unexploded ordnances. The Panel thus finds that these services were in response to a direct and continuing effect of Iraq's invasion and occupation of Kuwait and, as such, constitute a direct loss which is, in principle, compensable.

141. With respect to another claim for the cost of legal advice on the status of a continuing contract with an Iraqi party, the Panel finds that such costs are not compensable as the claimant failed to show that they were incurred other than in the course of its normal business operations.

142. With respect to the legal costs incurred in attempting to secure the release of Iraqi assets frozen pursuant to freezing orders so as to obtain payment of outstanding contract debts owed by Iraqi parties, the Panel finds that under the circumstances presented, these costs were incurred in an effort to mitigate the claimant's loss and are, in principle, compensable.

143. The Panel adopts the above findings and applies them to the claims under review. The Panel also undertakes a further inquiry to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth at annex II.

4. Temporary relocation of business operations

(a) Claims description

144. One claimant seeks to recover the cost of relocating its operations from Kuwait to Dubai during the period of Iraq's invasion and occupation of Kuwait. The claimant states that it took the decision to temporarily transfer its headquarters to Dubai because its main office in Kuwait was occupied and looted by Iraqi forces. The claimant seeks to recover the costs of establishing a substitute office, including transportation, hotel accommodation and residency fees for staff and family members who had travelled to Dubai to resume the business, office rent in Dubai, the depreciation on new office equipment purchased in Dubai, and the cost of reconstructing computer systems and data. The claimant also seeks compensation for the cost of returning staff and office equipment from Dubai to Kuwait in 1992 and 1994 and for the cost of holding additional board meetings necessitated by this extraordinary situation.

(b) Compensability

145. Under the circumstances presented, the Panel finds that the claimant's relocation of its staff and operations to Dubai and its additional board meetings were appropriate and reasonable measures taken by the claimant to mitigate its losses and continue its operations. The Panel further finds that such costs, as well as those incurred for the return of its operations to Kuwait, are compensable to the extent that they represent extraordinary expenses that were incurred as a direct result of Iraq's invasion and occupation of Kuwait. Ordinary expenses incurred as part of the claimant's normal business operations which would have been incurred by the claimant in any event are not compensable. In addition, with respect to the part of the claim relating to office rent in Dubai, the Panel determines that the claim is compensable to the extent that the cost of office space in Dubai was incurred as a direct result of Iraq's invasion and occupation of Kuwait, rather than due to the claimant's independent business decision to remain in Dubai. With respect to the claim relating to the reconstruction of computer systems and data, the Panel also reviewed the method of calculation of this loss to ensure that any award of compensation would take into consideration any betterment resulting to the system

146. The Panel applies the above findings to the claim under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth at annex II.

5. Post-liberation start-up costs

(a) Claims description

147. Several claimants seek compensation for the costs incurred in resuming business operations in Kuwait after the country was liberated. The most frequently claimed costs include transportation, hotel accommodation and food costs for staff who had travelled to Kuwait to resume business operations, shipping charges to replace office equipment and furnishings, as well as recruitment expenses for new personnel.

(b) Compensability

148. The Panel recalls the findings in its previous reports that post-liberation start-up costs are compensable if they constitute "extraordinary expenses that were incurred as a direct result of Iraq's invasion and occupation of Kuwait" (such as airfares and hotel accommodation for returning staff and costs of setting up temporary workshops following the destruction of business premises), but not costs that represent "ordinary expenses incurred as part of an on-going business enterprise" (such as salary costs for replacement staff). 88/

149. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth at annex II.

6. Increased fuel costs, increased war risk insurance, additional storage and other costs related to diverted goods

(a) Claims description

150. A number of claimants, particularly from the transport industry, have claimed for increased costs incurred in the course of business operations, which they allege resulted from Iraq's invasion and occupation of Kuwait. These involve claims for: (1) increases in the cost of fuel and other petroleum products as a result of a substantial, world-wide increase in the price of crude oil following Iraq's invasion and occupation of Kuwait; (2) additional premiums which underwriters required to maintain war risk coverage in respect to shipping and air transport operations to destinations in the Middle East; and (3) additional costs incurred in transporting and storing goods that could not be delivered to Iraq or Kuwait.

(b) Compensability

151. This Panel previously addressed similar claims for increased fuel costs in the E2(3) report. The Panel found that the general rise in the price of oil following Iraq's invasion of Kuwait was a consequence of market forces. It also noted that in decision 15, the Governing Council stated that these oil price increases are an example of the economic situation caused by the trade embargo, which is not as a basis for compensation. 89/ Consequently, the Panel concluded that "the increase in oil prices was not a direct consequence of the invasion and occupation of Kuwait" and, therefore, that additional costs incurred as a result thereof are not compensable." 90/ The Panel adopts this finding and applies it to the claims in this instalment.

152. With regard to the claims for increased insurance costs, the Panel notes that in the E2(3) report it concluded that the cost of additional war risk insurance premiums was a direct result of the invasion and occupation of Kuwait to the extent that they were incurred in respect of operations within the compensable areas during the compensable periods identified in paragraph 96. 91/ The Panel further notes that in the E2(3) report it also found that, to the extent war risk premiums cover risks other than military operations or the threat thereof, such as terrorist attacks, part of the premium was not incurred as a direct result of Iraq's invasion and therefore is not compensable. 92/

153. With regard to the other increased costs such as the cost of diverting and storing goods which could not be delivered to Iraq or Kuwait, the "E2A" Panel has found these costs to be reasonable steps in mitigation of a claimant's loss and that such costs are compensable, provided they are appropriate in nature and reasonable in duration. 93/

154. The Panel applies the above findings to the claims under review. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth at annex II.

F. Payment or relief to others

155. A number of claimants allege that, as a direct result of Iraq's invasion and occupation of Kuwait, they made payments or provided benefits to employees or others. The compensation sought by the claimants is addressed in this section in the following categories: (1) payment or relief to refugees provided by charitable organizations; (2) charitable donations by corporations; (3) payment of detention benefits and support to employees who were detained or were otherwise unable to leave Iraq or Kuwait; (4) costs incurred in evacuating, relocating or repatriating employees; (5) reimbursement of personal property losses to employees; (6) security and protective measures to safeguard employees; and (7) support to employees and their dependants during the period of evacuation.

1. Payment or relief to refugees by charitable organizations

(a) Claims description

156. Several charitable organizations seek compensation for relief assistance that they had provided to persons who fled from Iraq and Kuwait following Iraq's invasion and occupation of Kuwait. One claimant is an Indian association, which was established shortly after Iraq's invasion of Kuwait to assist Indian nationals who returned to India. Compensation is sought by this claimant for resettlement services provided to those workers and their families from November 1990 and continuing for a number of years thereafter. Two other claimants are Jordanian charitable organizations which were in existence prior to Iraq's invasion of Kuwait, but which diverted resources from their normal charitable activities to provide emergency relief for refugees of various nationalities who fled to Jordan. The two organizations seek to recover the costs of establishing relief centres in Jordan and providing food, transportation, shelter, and medical assistance to refugees.

(b) Compensability

157. Under Governing Council decision 7, Iraq is liable for the cost of relief provided by corporations or other entities to persons who departed from Iraq or Kuwait during the period 2 August 1990 to 2 March 1991. 94/ A threshold question raised by the claims under review is whether compensation for the cost of relief provided to evacuees and returnees from Iraq and Kuwait should be made available to non-profit organizations, since the mandate of such organizations is to provide charitable assistance.

158. The "F2" Panel has determined that claims by Governments for relief contributions made to evacuees and returnees are considered direct losses to the extent that they are temporary and extraordinary. 95/ The "F1" Panel has determined, in the particular case of governmental claims for contributions to relief organizations, that the directness requirement is satisfied under three conditions: the purpose of the contribution responds to a specific and urgent need that resulted directly from Iraq's invasion and occupation of Kuwait; the contribution was for losses covered by any of the criteria adopted by the Governing Council in decision 7; and the contribution was actually used to respond to such a need. 96/

159. The Panel finds that the conditions set forth by the "F" Panels with regard to governmental relief contributions are equally applicable to the expenditures made by the charitable organizations in the claims under review. The Panel finds that the costs incurred by the present claimants (1) are of the same nature and purpose as the relief contributions for which the "F1" and "F2" Panels awarded compensation to Governments; (2) were made for losses covered by the Governing Council's criteria for direct losses; and (3) were actually used to respond to such a need. The Panel therefore concludes that the cost of charitable relief to refugees from Iraq and Kuwait incurred by the non-profit organizations in the claims under review is compensable in principle.

160. The Panel further finds that the fact that the Indian claimant was established after the invasion of Kuwait does not preclude an award of compensation. The claimant's decision to organize and

establish a relief facility to assist refugees does not break the chain of causation as it was a reasonable and foreseeable response to Iraq's invasion and occupation of Kuwait.

161. The Panel must also consider the appropriate methodology for the valuation of the losses. With respect to government claims for humanitarian relief, the "F2" Panel recognized the difficulty that exists for a claimant who had provided emergency relief assistance to produce financial records and other evidence to quantify the net costs of such efforts. 97/ In the claims under review, the Panel finds that each claimant provided satisfactory evidence of the costs it had incurred in humanitarian efforts and that it has accounted for donations in cash or in kind which it received for the purposes of its relief efforts. 98/ Accordingly, the measure of compensation for providing relief to evacuees and returnees is the estimate of the total amount spent on such relief less donations and other contributions made for purposes of assisting in these specific relief efforts. Further, the Panel has applied a discount to the amount of the calculated loss to account for the residual value of purchased items (such as tents, water tanks and vehicles) after the relief efforts were finished and for any costs that were not incurred exclusively for purposes of providing compensable relief.

162. Finally, in the case of the Indian claimant, the Panel must also determine whether compensation should be allowed for relief provided to returnees after the liberation of Kuwait. In view of the circumstances of the claim, particularly the time required to facilitate resettlement after 2 March 1991, the Panel has determined a secondary compensation period sufficient to allow the claimant to properly assist the returnees in their resettlement efforts, provided such costs were incurred as a direct result of Iraq's invasion and occupation of Kuwait.

163. The Panel applies the above findings to the claims under review for payment or relief to refugees by charitable organizations. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. The Panel's recommendations with respect to each claim are set forth at annex II.

2. Charitable donations by corporations

(a) Claims description

164. One claimant, a business incorporated in Saudi Arabia, seeks compensation for donations of food made to a local chamber of commerce to aid Kuwaiti refugees in Saudi Arabia.

(b) Compensability

165. The Panel notes that, in contrast to the charitable organizations described in paragraph 156 above, whose principal mission is to assist people in need such as refugees, corporate enterprises make charitable donations on the basis of independent business decisions for reasons only incidentally related to the business objectives of the corporation. The Panel has in certain circumstances recommended that compensation be awarded to corporations for relief payments. Such awards were recommended where payments had been made in the context of the claimants' contractual relationship with its employees; 99/ or, as in the case of transport carriers (airlines and railways) where the relief

services had been provided by the claimant in a quasi-governmental capacity or as a public service. 100/ In the case under review, however, no such factors are present to indicate that the payments constitute a "direct loss" resulting from Iraq's invasion and occupation of Kuwait within the meaning of Security Council resolution 687 (1991). As the Panel noted in the E2(2) report, the "direct loss" limitation on the Commission's jurisdiction in resolution 687 (1991) is "understandable in view of the magnitude of liability that would result from providing compensation for any detriment wherever felt, by any person, which somehow can be related to the invasion and occupation of Kuwait". 101/ Accordingly, the Panel concludes that the donation made by the corporation in the claim under review is not compensable.

3. Detention allowances

(a) Claims description

166. Some claimants seek compensation for detention benefits and support payments that were paid to staff who were detained or were otherwise unable to leave Iraq or Kuwait during Iraq's invasion and occupation of Kuwait. The claimants typically seek the costs of accommodation, food, communications and other humanitarian assistance provided to detained employees or their family members.

(b) Compensability

167. With regard to support provided to detainees, the Panel concludes that, pursuant to Governing Council decision 7, costs incurred in providing accommodation, food and other assistance to such persons are compensable in principle to the extent that such costs were reasonable in the circumstances. 102/ The Panel also refers to the finding in its third Panel report that a claim for costs incurred in facilitating communication between detainees and members of their family is compensable to the extent that such costs were reasonable in the circumstances. 103/

168. As to the provision of support to family members of detainees, the Panel applies its earlier finding that "such costs are compensable to the extent that they would not have been incurred in any event, were prompted by humanitarian considerations and were reasonable in amount". 104/ Where, however, the costs are "discretionary expenses, such as payments for family holidays following the release of detainees", or otherwise do not appear to be reasonable, these are not compensable in accordance with the Panel's earlier determinations. 105/

169. The Panel applies the above findings to those claims under review for detention allowances. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations with respect to each claim are set forth in annex II.

4. Evacuation, relocation and repatriation costs

(a) Claims description

170. Many of the claimants seek to recover costs incurred in evacuating, relocating or repatriating employees and their dependants. The employees were located in Kuwait, Iraq and Saudi Arabia. The costs involved are for transportation out of this geographical area, as well as for lodging and food provided during such journeys.

171. In addition, a railway authority in Egypt seeks to recover the cost of rail transportation that it provided at no charge to approximately 28,000 nationals returning from Iraq and Kuwait from various gathering points at the Egyptian borders to their final home destinations in Egypt. An airline claimant in the Philippines also seeks compensation for costs incurred in a large-scale evacuation of its nationals from Iraq and Kuwait, which it conducted at the request of its Government.

(b) Compensability

172. The Panel recalls the findings in its E2(3) report that evacuation costs are compensable if actual military operations took place in, or a threat of military action was directed at, the location from which persons were evacuated. 106/ The Panel refers to its delineation of the areas subject to military operations and the threat of military action set forth at paragraph 96 above and finds that costs incurred in evacuating employees and their dependants from such locations are compensable in principle.

173. The Panel further considers the compensable types of evacuation costs. The Panel has previously determined that compensable evacuation costs are "temporary and extraordinary" expenses related to the repatriation of employees, including expenses incurred for transport, accommodation and food. The Panel also determined that "stop-over costs incurred at locations outside the home country of the evacuee, which are part of the on-going evacuation journey from [the compensable area] and which are not a significant interruption in that journey, are compensable on the same basis as costs incurred to evacuate individuals directly from these locations". 107/ The Panel has further found that expenses related to repatriation that would have been incurred by a claimant in any event are not compensable. 108/

174. With reference to the evacuation of nationals by transport claimants, the Panel recalls the findings in its third report that costs incurred by claimant transport providers in evacuating non-employees from the compensable area are a consequence of the departure of persons from Iraq and Kuwait, within the meaning of paragraph 21(b) of decision 7, and are, therefore, directly caused the invasion. 109/

175. The Panel applies the above findings to those claims under review for evacuation, relocation and repatriation costs. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

5. Personal property reimbursement

(a) Claims description

176. Certain claimants seek compensation in respect of payments made to employees to reimburse them for the loss of personal property abandoned in the process of their evacuation from Iraq or Kuwait during the period of Iraq's invasion and occupation of Kuwait.

(b) Compensability

177. The Panel refers to the finding in its E2(3) report that payments made as reimbursement to employees for loss of personal property are compensable, in principle, "where [they] were made pursuant to legal obligations or otherwise appear justified and reasonable under the circumstances". 110/

178. The Panel applies the above findings to those claims under review for personal property reimbursement. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

6. Security and protective measures

(a) Claims description

179. A number of claimants who were operating in Saudi Arabia seek to recover the costs incurred in respect of security and protective measures. The claimants seek compensation for the costs of providing to their employees, inter alia, gas masks, medical kits, drinking water and food supplies.

(b) Compensability

180. The Panel has previously determined that the costs of reasonable protective measures designed to protect the lives of employees located in a compensable area are compensable in principle. 111/ The Panel notes that certain equipment will have retained a residual value after the cessation of hostilities. Accordingly, the Panel has made an adjustment to the recommended award, where appropriate, to reflect such residual value.

181. The Panel applies the above findings to those claims under review for security and protective measures. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

7. Provision of support to employees and their dependants

(a) Claims description

182. In addition to the costs incurred in effecting evacuations, claimants seek compensation for expenses incurred in providing support to employees and their dependants during the period that they were evacuated or otherwise unable to return to the area affected by military operations. Compensation is sought for the cost of accommodation, food, communications, transportation, education for the employees' dependants and general assistance in meeting day-to-day living expenses. In most cases, such support costs were incurred in the home countries of the employees or the home base of the claimant.

(b) Compensability

183. With regard to the claims for support costs incurred in respect of employees and their dependants who were relocated, the Panel determines that, where such costs were incurred in connection with employees and dependants formerly located in the compensable area, as defined in paragraph 96, such costs are compensable in principle. The criteria for compensable evacuation costs, set forth at paragraphs 172 to 173 above, apply. Thus, to the extent that such costs are "temporary and extraordinary" and would not have been incurred by a claimant in any event, such costs are compensable in principle. The Panel further finds that, to be compensable, the costs incurred must be reasonable in amount under the circumstances. 112/

184. The Panel applies the above findings to those claims under review for the provision of support to employees and their dependants. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

G. Loss of tangible property

1. Claims description

185. Several claimants seek compensation for a wide variety of tangible assets that were allegedly stolen, lost or destroyed in Iraq, Kuwait, Jordan or Saudi Arabia during the period of the invasion and occupation. The property in question typically includes household and office equipment, inventory, machinery and vehicles. In most cases, the property was under control of the claimant immediately prior to Iraq's invasion and occupation of Kuwait.

186. Other claimants allege the loss of shipping containers in Iraq and Kuwait. Sometimes, the containers were owned by the claimants, while in other instances, the containers were leased. These claimants generally seek to recover the value of the containers or the payments they were required to make under lease agreements which provided for reimbursement to the lessor in the event that the containers were damaged or stolen, as well as the cost of hiring containers to replace the leased containers that were lost. In addition, one claimant alleges that some of its containers could not be delivered to Kuwait as scheduled after 2 August 1990 and were stranded in other ports for as long as

several years where they could not be reused until authorization was obtained to open them. This claimant states that it incurred increased costs associated with the stranded containers (including hiring replacement containers and storing the stranded containers in ports).

187. Other claimants seek compensation for the value of vessels or, in the case of one claimant, a yacht damaged by Iraqi forces in Kuwait. Similarly, the Bangladeshi claimant described in paragraph 105 above seeks compensation for the value of its cargo vessel less its salvage value. 113/

2. Compensability

188. The Panel recalls its earlier determination that claims for lost tangible property are compensable in principle if the record shows that the claimant's assets were in Kuwait or Iraq as of 2 August 1990 and such assets were destroyed during Iraq's invasion and occupation of Kuwait. 114/ In addition, the Panel must be satisfied that the value of the lost assets has been sufficiently established. The Panel also recalls that, with respect to claims for the loss of cash, a high level of scrutiny is applied because of the greater potential for fraudulent claims. 115/

189. With respect to claims for the value of containers lost in Iraq or Kuwait, the Panel finds that such claims are compensable to the extent that the claimant's ownership or interest in the containers and the presence of the containers in Iraq or Kuwait at the time of Iraq's invasion are established. In addition, with respect to owned containers, the Panel must be satisfied that the claimant demonstrates the value of the containers at the time of the loss; and, with respect to containers under lease, the Panel must be satisfied that the claimant reimbursed the lessor for the loss of the containers. With regard to claims for the cost of hiring containers to replace lost leased containers, the Panel finds that such claims are compensable to the extent that the claimant shows that it incurred such costs. The Panel also took into consideration the evidence provided by the claimants to show that such costs were a reasonable expense within the claimants' duty to mitigate its loss.

190. With respect to claims for costs associated with containers that were stranded in ports, the Panel finds that such costs are compensable to the extent that the claimant shows that the containers could not be delivered to their consignees in Iraq or Kuwait because of the invasion and occupation of Kuwait and that it incurred such costs. With regard to the cost of hiring replacement containers for those that were stranded, the Panel also considered the evidence provided to show that the claimant had taken appropriate steps to retrieve the containers and that the replacement costs were reasonably incurred.

191. With respect to the claims described in paragraph 187 above for the property value of vessels seized or detained in Kuwait during the hostilities, the Panel finds that the appropriate measure of compensation is the cost of retrieving and repairing the vessel. In the case of the damaged vessel later scuttled by Kuwaiti authorities, the Panel reduces the compensation to be awarded by that portion of the loss attributable to the independent business decisions of the claimant or of the Kuwaiti authorities rather than to Iraq's invasion and occupation of Kuwait.

192. The Panel applies the above findings to those claims under review for the loss of tangible property. The Panel also undertakes a further inquiry into each relevant claim to determine whether

the specific loss asserted is direct and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

H. Loss of funds in bank accounts

1. Accounts in Iraq

(a) Claims description

193. A number of claimants seek compensation for funds held in bank accounts in Iraq, which the claimant could not access during and after Iraq's invasion and occupation of Kuwait.

(b) Compensability

194. As determined by the Panel in its previous reports, claims for funds held in Iraqi bank accounts are compensable if, prior to Iraq's invasion and occupation of Kuwait, the claimant had a reasonable expectation that it could transfer the funds outside Iraq, but such claims are not compensable if the funds were not exchangeable for foreign currency. 116/ As the claims under review relate to funds that the claimant could not reasonably have expected to transfer outside Iraq, no compensation is recommended.

2. Accounts in Kuwait

(a) Claims description

195. Several claimants seek compensation for funds held in bank accounts in Kuwait that could not be accessed during the invasion and occupation of Kuwait and thereafter.

(b) Compensability

196. Regarding funds held in bank accounts in Kuwait, the Panel applies the findings in its previous reports that such claims are not compensable unless the claimant has complied with the requirements of the Central Bank of Kuwait and is still denied access to the funds and can show that the denial of access was directly caused by the invasion. 117/ As none of the claimants seeking compensation for funds held in a Kuwaiti bank account meet these requirements, no compensation is recommended.

I. Loss of real property

1. Claims description

197. Several claimants, which owned or leased offices, accommodations, or other premises in Kuwait and Saudi Arabia, allege damages to their premises as a result of looting by Iraqi forces or scud missile attacks. The claimants seek compensation for the costs incurred in repairing the damaged premises.

2. Compensability

198. With respect to repair costs for real property in Kuwait, this Panel has previously found that such costs are compensable in principle, noting that they "were a widespread consequence of the destruction inflicted on the landscape of Kuwait in the course and immediate aftermath of Iraq's invasion and occupation." 118/ With respect to the repair costs for premises in Saudi Arabia, the Panel finds that, where a claimant has demonstrated that the damage for which compensation is claimed resulted from a specific military event, such as a scud missile attack, the requisite causal link between the loss or damage and Iraq's invasion and occupation of Kuwait is established. 119/

199. The Panel applies the above findings to those claims under review for repair costs. The Panel also undertakes a further inquiry into each relevant claim to determine whether the specific loss asserted is direct, whether betterment resulted from the repair of damaged premises and whether the claim satisfies the evidentiary requirements set out in paragraph 19 above. Its recommendations are set forth in annex II.

J. Currency fluctuation losses

1. Claim description

200. Several claimants seek compensation for losses suffered due to the devaluation of their domestic currencies during or following Iraq's invasion and occupation of Kuwait. For example, an airline located in the Philippines alleges that the Gulf War caused a devaluation of the Philippine peso between August 1990 and March 1991, which in turn resulted in the depreciation of the claimant's assets. The Turkish railway alleges that the completion of a railway improvement contract was delayed for almost two years due to the invasion and that, during this period, the Turkish lira decreased in value against the United States dollar, which was being used as the pricing index under the contract. As a result, the contract price, which was payable in Turkish lira, increased. An Irish claimant alleges currency losses due to the need to adopt an alternate payment mechanism following the imposition of a freeze order that prevented payment under a letter of credit.

2. Compensability

201. In Governing Council decision 15, it is stated at paragraph 5:

> "In all cases, Commissioners will require evidence that claims fall within the criteria of direct loss as set out in paragraph 16 of resolution 687 in order for them to be eligible for compensation by the Compensation Fund. It will not be enough for claimants to argue that losses were due to the chaotic economic situation following Iraq's unlawful invasion and occupation of Kuwait."

202. The Panel notes that many factors may have affected the value of the claimants' domestic currencies. In each case, the Panel finds that the claimant has failed to prove that the devaluation of the currency was the direct result of Iraq's invasion and occupation of Kuwait, rather than other market factors. 120/ Accordingly, the claims are not compensable.

V. INCIDENTAL ISSUES

A. Date of loss

203. The Panel must determine "the date the loss occurred" for the purpose of determining the appropriate exchange rate to be applied to losses stated in currencies other than in United States dollars, and with respect to the awarding of interest at a later date in accordance with Governing Council decision 16. The Panel is guided by its findings in its previous five reports, as well as the findings of other Panels. The date when the loss occurred depends most significantly on the character of the loss, and the following paragraphs address each loss type in turn.

204. With respect to the claims based on contract losses in this instalment, the Panel notes that the date of loss for each contract normally would depend on the facts and circumstances surrounding the non-performance of the contract. 121/ However, given the large number of contracts before the Commission and the significance of one event (i.e., Iraq's invasion of Kuwait) on contractual relations, the Panel finds, as it did in its E2(3) report, that 2 August 1990 represents an appropriate and administrable date of loss for the contract claims now under consideration. 122/

205. With respect to claims for a decline in business or course of dealing leading to loss of profits or claims for increased costs, the Panel notes that such losses in this instalment were suffered over extended periods of time rather than at a particular moment or at particular moments. Given these circumstances, the Panel selects the mid-point of the relevant compensable period (including potential relevant primary or secondary periods, as the case may be) during which the particular loss occurred as the date of loss. 123/

206. With respect to claims for payment or relief to others, including evacuation costs, the Panel notes that such losses likewise have been incurred throughout the compensable period applicable to the geographic area for which the costs were incurred and, therefore, the Panel selects the mid-point of the compensable period as the date of loss for costs of this nature. 124/

207. With respect to claims for loss of tangible assets, the Panel selects 2 August 1990 as the date of loss, as that date generally coincides with the claimant's loss of control over the assets in question in this instalment. 125/

208. Similarly, with respect to claims for loss of use of real property, in the present instalment, claimants have normally lost the ability to use property for which they had contracted and paid rent at 2 August 1990 and, accordingly, the Panel adopts this as the date of loss for such claims.

B. Currency exchange rate

209. Many of the claimants have advanced claims in currencies other than United States dollars. The Panel assesses all such claims and performs all claim calculations in the original currencies of the claims. Since the Commission issues its awards in United States dollars, the Panel must determine the appropriate rate of exchange to be applied to claims where the losses are alleged in other currencies. The Panel is guided by its previous findings, and by the views of other Panels. Particular rules are

established for Kuwaiti dinars, set forth in paragraph 216 below, and for Special Drawing Rights ("XDRs"), set forth at paragraph 217 below.

210. Noting that all prior Commission compensation awards have looked to the United Nations Monthly Bulletin of Statistics (the "United Nations Monthly Bulletin") for determining commercial exchange rates into United States dollars, the Panel adopts that source for the data to be utilized in exchange rate calculations.

211. For claims based on contract losses in this instalment, the Panel, noting that the date of loss set forth in paragraph 204 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq's invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin. 126/

212. For claims for decline in business or course of dealing leading to loss of profits and claims for increased costs the Panel decides that the appropriate rate will be the average of the rates reported in the United Nations Monthly Bulletin for the months over which the particular claimant is compensated. 127/

213. For claims for payment or relief to others within this instalment, including evacuation costs and security measures, the Panel, noting that the date of loss set forth in paragraph 205 above for such claims is the mid-point of the compensable period, decides that the appropriate rate will be the rate reported in the United Nations Monthly Bulletin for the month in which that mid-point falls. 128/

214. For claims for the loss of tangible assets, the Panel, noting that the date of loss set forth in paragraph 207 above for such claims is 2 August 1990, adopts the last available exchange rate unaffected by Iraq's invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin. 129/

215. For claims for the loss of real property, the Panel, noting that the date of loss set forth at paragraph 208 above is 2 August 1990, adopts the last available exchange rate unaffected by Iraq's invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin. 130/

216. The above rules apply to claims stated in currencies other than the Kuwaiti dinar. For claims denominated in Kuwaiti dinars, the Panel, noting the extreme fluctuation in the value of that currency during the period of occupation of Kuwait and the earlier findings of this and other Panels, adopts the rate of exchange for 2 August 1990, namely the last available exchange rate unaffected by Iraq's invasion and occupation of Kuwait, as reported in the United Nations Monthly Bulletin. 131/

217. For claims denominated in XDRs, the Panel applies the rate of exchange, as reported in the International Financial Statistics of the International Monetary Fund, as of the relevant date of loss for the type of claim in question. 132/

C. Interest

218. Governing Council decision 16 states that "[i]nterest will be awarded from the date the loss occurred until the date of payment, at a rate sufficient to compensate successful claimants for the loss

of use of the principal amount of the award". The Governing Council further specified that it would consider the method of calculation and of payment of interest at a later date and that "[i]nterest will be paid after the principal amount of awards".

219. With respect to the awarding of interest in accordance with Governing Council decision 16, the Panel notes that the dates of loss defined in paragraphs 203 to 208 above may be relevant to the later choice of the dates from which interest will accrue for all compensable claims.

D. Claims preparation costs

220. In a letter dated 6 May 1998, the Executive Secretary of the Commission advised the Panel that the Governing Council intends to resolve the issue of claims preparation costs at a future date. Accordingly, the Panel takes no action with respect to claims for such costs.

VI. RECOMMENDATIONS

221. Based on the foregoing, the Panel recommends that the amounts set out in annex II below, totalling USD 43,143,817 be paid in compensation for direct losses suffered by the claimants as a result of Iraq's unlawful invasion and occupation of Kuwait.

Geneva, 17 September 2001

(Signed) Mr. Bernard Audit
Chairman

(Signed) Mr. José María Abascal
Commissioner

(Signed) Mr. David D. Caron
Commissioner

Notes

1/ This figure includes amounts claimed for interest and claim preparation costs. As explained in paragraphs 218-219 of this report, the Governing Council will consider claims for interest, where an amount has been awarded for the principal sum claimed, at a future date. The Governing Council will also consider the issue of claim preparation costs at a later date.

2/ Based on the information before the Panel, the claimant in question had operated for many years as a business entity, its head office was located in Kuwait and Iraq held only a minority interest in this entity. Moreover, the Panel notes that the Rules do not require claimants to disclose shareholder information, and the panels do not, in practice, request such information. This Panel's decision is also consistent with the decision of the "E/F" Panel where it considered a claim by an insurer of the very same claimant. The "E/F" Panel found the insurer's claim for payments made to the claimant in question to be within the jurisdiction of the Commission inasmuch as the insurer's claim rested on a loss suffered by an entity that could have raised a claim before the Commission. See "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'E/F' claims" (the "E/F(1) report"), paragraphs 30 and 34-35, appendix III, as applied to UNCC claim no. 4002308.

3/ "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'E2' claims" (the "E2(1) report"), paragraphs 38-48.

4/ See, for example, "Report and recommendations made by the Panel of Commissioners concerning the third instalment of 'E2' claims" (the "E2(3) report"), paragraphs 180-182 (general methodology), "Report and recommendations made by the Panel of Commissioners concerning the second instalment of 'E2' claims" (the "E2(2) report"), paragraphs 146-152 (decline in business), E2(3) report, paragraphs 175-179 (verification procedures), 198-199 (contract losses), 200-201 (evacuation costs), 202 (payment or relief to others), 203-207 (tangible property and cash). See also methodology of "E2A" Panel in the "Report and recommendations made by the Panel of Commissioners concerning the sixth instalment of 'E2' claims" (the "E2(6) report"), paragraphs 117-119 and 126-127 (increased costs).

5/ See Governing Council decision 7, paragraph 25, and Governing Council decision 13, generally.

6/ To ensure that compensation is not recommended more than once for the same loss, the Panel has requested the secretariat to ascertain whether other claims have been submitted to the Commission with respect to the same projects, transactions, or property as those forming the subject matter of the claims under review. For each potentially compensable claim, the secretariat has searched the database of the Commission to ascertain whether another claim by the same claimant or by a related party has been filed. (For example, for claims based on evacuation costs, personal property reimbursement, salary or termination expenses, or other payment or relief allegedly incurred by the claimant company, a "related party" includes the claimant's employees or its government.) Where a related party is found, the secretariat then reviews the pertinent claim files to ascertain

whether duplicate or overlapping claims exist. If compensation has been awarded in the related claim, the extent to which the prior award covers the same loss as the present claim is evaluated. The secretariat reports the results of this cross check investigation to the Panel and, as appropriate, the Panel takes the further action described in paragraph 17.

7/ "Report and recommendations made by the Panel of Commissioners concerning the seventh instalment of 'E2' claims" (the "E2(7) report"), paragraph 13; see also the "Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of 'E2' claims" (the "E2(4) report"), paragraph 207.

8/ In the E2(4) report, paragraph 77, the "E2A" Panel recognized an exception to article 35 of the Rules where Iraq's invasion and occupation of Kuwait made it impossible to gather the proof required, as described in note 14 below. The "E2A" Panel noted that this occurred, for example, in the case of records destroyed during Iraq's invasion of Kuwait.

9/ In some instances, claimants failed to submit documents other than a claim form and a brief statement of claim. In others, claimants submitted reports prepared by in-house or consultant accountants or loss adjusters but failed to file the financial records supporting such reports.

10/ E2(1) report, paragraph 90.

11/ Governing Council decision 9, paragraph 6. See also Governing Council decision 7, paragraph 9, and Governing Council decision 15, paragraph 9.

12/ E2(1) report, paragraph 145. In this report, the Panel also observed:

> "Adequate proof that a contracting party's inability to perform resulted from Iraq's invasion and occupation of Kuwait would include a showing that performance was no longer possible, for example because the contracting party, in the case of an individual, was killed, or in the case of a business, ceased to exist or was rendered bankrupt or insolvent, as a result of Iraq's invasion and occupation of Kuwait." Ibid.

In its "Report and recommendations made by the Panel of Commissioners concerning the fifth instalment of 'E2' claims" (the "E2(5) report"), paragraph 75, the Panel determined that:

> "it is not sufficient for a claimant merely to allege that the Kuwaiti party was adversely affected by Iraq's invasion and occupation. The claimant must provide specific evidence to demonstrate that the Kuwaiti party's inability to pay the debt was a direct result of Iraq's invasion and occupation of Kuwait".

See also E2(2) report, paragraph 89; E2(3) report, paragraph 154

13/ E2(1) report, paragraph 145.

14/ In this regard, the Panel notes the determination of the "E2A" Panel that an exception may be made to the evidentiary requirements of paragraph 3 of article 35 of the Rules where a claimant has demonstrated that it was Iraq's invasion and occupation of Kuwait which made it

impossible for the claimant to gather the proof required, such as where records were destroyed during Iraq's invasion. See E2(4) report, paragraph 77.

15/ See E2(4) report, paragraph 203(d) (legal fees incurred in an effort to collect a compensable debt are a reasonable mitigation step and compensable).

16/ Although the amounts due under the letter of credit had various maturity dates, the payments blocked by the freezing order all fell due before 2 August 1991. Claimed amounts that fell due after 2 August 1991 are addressed by the Panel in paragraph 43.

17/ E2(1) report, paragraph 89.

18/ E2(1) report, paragraph 90. See note 22 below for text.

19/ E2(1) report, paragraph 104; E2(4) report, paragraph 89.

20/ E2(4) report, paragraph 96. In such cases, the "E2A" Panel concluded that, in order to determine whether the exporter's claim is within the Commission's jurisdiction under the "arising prior to" clause, the Panel should look to the date on which the claimant had presented to the bank documents in conformity with the requirements of the letters of credit, as well as to the date of performance of the underlying transaction, for example, the date of shipment of the goods.

21/ E2(4) report, paragraphs 91-96; "Report and recommendations made by the Panel of Commissioners concerning the eighth instalment of 'E2' claims" (the "E2(8) report"), paragraph 66.

22/ As stated in the E2(1) report, paragraph 90: "In the case of contracts with Iraq, where the performance giving rise to the original debt had been rendered by a claimant more than three months prior to 2 August 1990, that is, prior to 2 May1990, claims based on payments owed, in kind or in cash, for such performance are outside of the jurisdiction of the Commission as claims for debts or obligations arising prior to 2 August 1990."

23/ E2(1) report, paragraph 98.

24/ "Report and recommendations made by the Panel of Commissioners concerning the third instalment of 'E1' claims" (the "E1(3) report"), paragraph 330.

25/ See E2(1) report, paragraph 99.

26/ E2(4) report, paragraphs 106-116.

27/ When decline in revenue awards are made, in order to avoid multiple compensation for the same loss, awards for unpaid receivables are taken into consideration. See E2(7) report, paragraph 39, note 22.

28/ Ibid., paragraphs 117-119; E2(6) report, paragraph 42.

29/ E2(4) report, paragraph 119; E2(6) report, paragraph 42.

30/ Ibid.

31/ E2(1) report, paragraph 173.

32/ E2(4) report, paragraph 115; see also E2(1) report, paragraph 145.

33/ The Panel notes that the "E2A" Panel has considered the compensability of such losses and concluded that "where the evidence shows that the freezing orders adopted by individual States were the sole cause of Iraq's non-payment, the claim is not compensable, consistent with the provisions of Governing Council decision 9 [dealing with the trade embargo and related measures]". See E2(4) report, paragraph 116; E2(6) report, paragraph 41. In those cases, Iraq authorized payment prior to its invasion and occupation of Kuwait and the "E2A" Panel found the freezing order to be the sole cause of non-payment in those instances.

34/ E2(1) report, paragraph 118.

35/ "The compensable area" is an area previously delineated by the Panel as having been subject to actual military operations or the threat of military action for defined periods, as summarized in paragraph 96 above. See E2(3) report, paragraph 77.

36/ See E2(6) report, paragraphs 80–81; E2(8) report, paragraphs 110–111.

37/ E2(6) report, paragraph 83; E2(8) report, paragraph 112.

38/ E2(4) report, paragraph 157.

39/ Governing Council decision 9, paragraph 6; Governing Council decision 15, paragraph 9 (IV).

40/ E2(4) report, paragraph 202(a).

41/ Ibid.

42/ Ibid., paragraph 203(b).

43/ See also E2(1) report, paragraph 124; E2(3) report, paragraph 114.

44/ E2(4) report, paragraph 164.

45/ The Panel notes that, in addition to claims for work performed prior to the interruption of a contract, there are also claims in this instalment for the loss of the profits that would have been earned on the remaining unperformed portion of the contract. Such claims are addressed in paragraphs 67 to 70 above.

46/ E2(3) report, paragraph 87.

47/ E2(4) report, paragraph 162.

48/ See Ibid.

49/ E2(5) report, paragraph 128. See also E2(1) report, paragraphs 213-215, 237-238.

50/ See E2(3) report, paragraph 161; E2(5) report, paragraph 128.

51/ See note 35 above.

52/ E2(7) report, paragraph 74.

53/ E2(3) report, paragraph 100.

54/ E2(4) report, paragraph 157.

55/ See, e.g., Governing Council decision 9, paragraphs 8-9 and 19; E2(3) report, paragraph 199; E2(7) report, paragraph 72.

56/ E2(4) report, paragraph 166.

57/ E2(7) report, paragraph 72.

58/ E2(5) report, paragraph 140.

59/ E2(4) report, paragraph 155.

60/ In its E2(4) report, the "E2A" Panel considered exporters' claims for the unpaid purchase price of goods lost or destroyed in Kuwait prior to delivery to a Kuwaiti buyer. In light of the circumstances prevailing in Kuwait, the "E2A" Panel concluded that, in the absence of evidence to the contrary, "where [non-perishable] goods arrived at a Kuwaiti seaport on or after 2 July 1990 or at a Kuwaiti airport on or after 17 July 1990 and could not thereafter be located by the claimant, an inference can be made that the goods were lost or destroyed as a direct result of Iraq's invasion and occupation of Kuwait". The "E2A" Panel has also determined that, for shipments made prior to these dates, specific evidence is required to demonstrate that the losses resulted directly from Iraq's invasion and occupation of Kuwait. See E2(4) report, paragraphs 145-147; E2(6) report, paragraph 60.

61/ See note 35 above.

62/ See note 35 above.

63/ In respect of claims by subcontractors or suppliers, the Panel found in its first report that, under Governing Council decision 9, paragraph 10, Iraq's liability extends to losses suffered in connection with contracts to which Iraq was not a party, including subcontractor arrangements. See E2(1) report, paragraph 145, note 56. Additional findings in this regard by the "E2A" Panel are found in the E2(4) report, paragraphs 204-212; E2(6) report, paragraphs 84-85; E2(8) report, paragraphs 113-114.

64/ See, e.g., E2(8) report, paragraph 113.

65/ See note 35 above.

66/ See, e.g., E2(2) report, paragraphs 73-78.

67/ Governing Council decision 9, paragraph 11.

68/ See the E2(2) report, paragraph 59, and the E2(6) report, paragraph 93, for similar findings.

69/ In its E2(2) report, this Panel concluded at paragraph 64 that "military operations" included both "actual and specific activities by Iraq in its invasion and occupation of Kuwait, or by the Allied Coalition in its efforts to remove Iraq's presence from Kuwait". In its E2(1) report, this Panel considered the meaning of a "threat of military action" and at paragraphs 158–163, concluded that a "threat" of military action outside of Kuwait must be a "credible and serious threat that was intimately connected to Iraq's invasion and occupation" and within the actual military capability of the entity issuing the threat, as judged in light of "the actual theatre of military operations during the relevant period".

70/ E2(2) report, paragraph 81.

71/ E2(2) report, paragraph 142.

72/ The Panel's findings in its E2(3) report, that the airline sector is generally adaptable to changing circumstances and that compensation would not be awarded beyond 2 March 1991 to the airline claimants in that instalment, does not apply to the claim based on an interrupted course of dealing with Kuwait Airways, for the reasons described above.

73/ E2(2) report, paragraph 78; E2(3) report, paragraph 102; E2(5) report, paragraph 114; E2(7) report, paragraph 89.

74/ E2(3) report, paragraph 102; E2(4) report, paragraph 181; E2(5) report, paragraph 114; E2(6) report, paragraph 100; E2(7) report, paragraph 89.

75/ E2(3) report, paragraph 105.

76/ E2(2) report, paragraph 78.

77/ "Report and recommendations made by the Panel of Commissioners concerning the third instalment of 'E4' claims" (the "E4(3) report"), paragraphs 128-129.

78/ The evidentiary standards of paragraph 11 of Governing Council decision 9 are summarized in paragraphs 101 to 102 above.

79/ E.g., E2(7) report, paragraphs 20-26.

80/ E2(3) report, paragraphs 133-134.

81/ The Panel notes that certain loss of profit claims were denied in its third instalment where transportation claimants neither had a presence nor conducted operations in the compensable area, but rather relied on the business activities of customers there. See E2(3) report, paragraph 137. The denial of these claims in the E2(3) instalment, however, reflected the failure of the claims to

satisfy the evidentiary requirements of paragraph 11 of Governing Council decision 9, as it was not established that a consistent level of profitability had been realized from the dealings in question nor that the alleged losses were a direct result of Iraq's invasion and occupation of Kuwait.

82/ E2(7) report, paragraphs 20-26. The Panel determined that the requirements of paragraph 11 of Governing Council decision 9 were met by telecommunication claimants which had a regular course of dealing with Iraq and Kuwait under bilateral agreements that, although not guaranteeing any particular volume of exchanges, set forth obligations to handle international telecommunication exchange services and the basic tariffs for such services.

83/ "Report and recommendations made by the Panel of Commissioners concerning the second instalment of 'F2' claims" (the "F2(2) report"), paragraph 40, adopted in E2(7) report, paragraph 86.

84/ E2(1) report, paragraph 234; E2(5) report, paragraphs 135-136.

85/ E2(3) report, paragraph 158; E2(5) report, paragraph 136; E2(7) report, paragraph 122.

86/ E2(3) report, paragraphs 157-158; E2(5) report 136; E2(7) report, paragraph 122.

87/ In a letter dated 6 May 1998, the Executive Secretary of the Commission advised the Panel that the Governing Council will consider the issue of claims preparation costs at a future date. Accordingly, the Panel makes no determination with respect to such claims (see paragraph 220 above).

88/ E2(1) report, paragraph 239; E2(5) report, paragraph 140; E2(7) report, paragraph 97.

89/ E2(3) report, paragraphs 94-95.

90/ Ibid., paragraph 96.

91/ Ibid., paragraph 93.

92/ Ibid., paragraph 92.

93/ E2(4) report, paragraphs 162 and 203(d).

94/ Paragraph 22 of Governing Council decision 7 establishes that compensation is "available to reimburse payments made or relief provided by corporations or other entities to others ... for losses covered by any of the criteria adopted by the Council". Among the criteria for direct losses, paragraph 21 of Governing Council 7 specifies those losses that were suffered as a result of the "departure of persons from or their inability to leave Iraq or Kuwait" between the period of 2 August 1990 and 2 March 1991. In finding that claims for payments to relief organizations provided by Governments are compensable, the "F1" Panel relied on paragraph 36 of Governing Council decision 7, which contains virtually identical language to that set forth in paragraphs 21 and 22. See the "Report and recommendations made by the Panel of Commissioners concerning the fourth instalment of 'F1' claims" (the "F1(4) report"), paragraph 20.

95/ "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'F2' claims" (the "F2(1) report"), paragraphs 30 and 34.

96/ F1(4) report, paragraph 21. As described by the "F1" Panel, the conditions under which government contributions to relief organizations satisfy the directness requirement are as follows:

> "First, the purpose of the contribution must be to respond to a state of necessity in the form of a specific and urgent need that resulted directly from Iraq's invasion and occupation of Kuwait. Such a state of necessity might be evidenced, for example, by an appeal from an international organization for contributions for such a specific purpose. Second, the contributions must have been for losses that are covered by any of the criteria adopted by the Governing Council. Third, the contribution must have been actually used to respond to the specific and urgent need."

97/ F2(1) report, paragraph 48. The "F2" Panel noted that claimants demonstrated that due to the sheer number of evacuees entering Jordan and the urgent nature of the assistance given to them, expenditures relating to emergency humanitarian relief could not be documented in the usual manner.

98/ F2(1) report, paragraph 51. The "F2" Panel calculated the loss incurred by the Government of Jordan in providing relief to evacuees by determining the estimate of the total amount spent in the global emergency relief less the total donations and contributions made to the government for purposes of assisting in the relief effort.

99/ See, e.g., E2(3) report, paragraphs 145-146 (costs in facilitating communication between detained employees and their family members, establishing crisis centres for family members; payment of medical fees for family members); E2(7) report, paragraph 108 (humanitarian support to family members of detained employees).

100/ See, e.g., E2(3) report, paragraphs 80-81 and 164 (costs incurred by airline and shipping companies in evacuating non-employees are compensable on the same basis as for employees).

101/ E2(2) report, paragraph 55.

102/ E2(3) report, paragraph 79, citing the "Report and recommendations made by the Panel of Commissioners concerning the first instalment of 'E3' claims" (the "E3(1) report"), paragraphs 177-178; E2(7) report, paragraph 107.

103/ E2(3) report, paragraph 145; E2(7) report, paragraph 107.

104/ E2(3) report, paragraph 146; E2(7) report, paragraph 108.

105/ Ibid.

106/ E2(1) report, paragraph 228; E2(3) report, paragraph 82 (citing E2(2) report,

paragraph 60, and the "Report and recommendations made by the Panel of Commissioners concerning part one of the first instalment of claims by Governments and International Organizations (category 'F' claims)" (the "F1(1.1) report"), paragraphs 94-96); E2(5) report, paragraphs 147-148; E2(7) report, paragraph 100.

107/ E2(3) report, paragraph 83; E2(7) report, paragraph 102.

108/ See E2(3) report, paragraph 79, citing E3(1) report, paragraphs 177-178; E2(7) report, paragraph 102.

109/ E2(3) report, paragraph 81.

110/ E2(3) report, paragraph 162.

111/ E2(3) report, paragraph 147; E2(5) report, paragraph 145; E2(7) report, paragraph 111.

112/ E2(7) report, paragraph 106.

113/ This claimant's related claim for lost profits based on the revenues that this vessel would allegedly have generated is addressed in paragraph 110 above.

114/ E.g., E2(3) report, paragraph 167; E2(5) report, paragraphs 151-152; E2(7) report, paragraph 116.

115/ E2(3) report, paragraph 206; E2(5) report, paragraph 152; E2(6) report, paragraph 130; E2(7) report, paragraph 116.

116/ E2(1) report, paragraphs 136-140; E2(3) report, paragraph 169; E2(5) report, paragraph 103; E2(7) report, paragraph 120.

117/ E2(3) report, paragraph 170; E2(5) report, paragraph 105, note 37.

118/ E2(1) report, paragraph 235; E2(3) report, paragraph 168.

119/ See E2(1) report, paragraph 157.

120/ The "F2" Panel has previously declined to award compensation for a claim for losses caused by currency fluctuations, finding that the claimant had failed to demonstrate that the asserted losses were a direct result of Iraq's invasion and occupation of Kuwait. See F2(1) Report, paragraph 135.

121/ E.g., E2(3) report, paragraph 211.

122/ Ibid.

123/ Ibid., paragraphs 209-210.

124/ Ibid., paragraph 212.

125/ Ibid., paragraph 213.

126/ E.g., E2(7) report, paragraph 133.

127/ E.g., E2(3) report, paragraph 216.

128/ E.g., Ibid., paragraph 218; F1(1.1) report, paragraph 101; E2(7) report, paragraph 134.

129/ E.g., E2(7) report, paragraph 136.

130/ E2(7) report, paragraph 137.

131/ E.g., E2(3) report, paragraph 220.

132/ E2(7) report, paragraph 139.

Annex I

LIST OF REASONS STATED IN ANNEX II FOR DENIAL IN WHOLE OR PART OF THE CLAIMED AMOUNT

No.	Reason stated in annex II	Explanation
	COMPENSABILITY	
1.	"Arising prior to" exclusion.	All or part of the claim is based on a debt or obligation of Iraq that arose prior to 2 August 1990 and is outside the jurisdiction of the Commission pursuant to resolution 687 (1991).
2.	Part or all of loss is not direct.	The type of loss in whole or part, is in principle not a direct loss within the meaning of Security Council resolution 687 (1991).
3.	Part or all of loss is outside compensable period.	All or part of the loss occurred outside the period of time during which the Panel has determined that a loss may be directly related to Iraq's invasion and occupation of Kuwait.
4.	Part or all of loss is outside compensable area	All or part of the loss occurred outside the geographical area within which the Panel has determined that a loss may be directly related to Iraq's invasion and occupation of Kuwait
5.	Part or all of claim is unsubstantiated	The claimant has failed to file documentation substantiating its claim; or, where documents have been provided, these are not sufficient to demonstrate the circumstances or amount of part or all of the claimed loss as is required under article 35 of the Rules.
6.	No proof that part or all of the loss is direct	The claimant has failed to submit sufficient evidence to demonstrate that the loss was a direct result of the invasion and occupation of Kuwait
7.	No proof of actual loss.	The claimant has not established that any loss was suffered.
8.	Failure to comply with formal filing requirements.	The claimant has failed to meet the formal requirements for the filing of claims as specified under article 14 of the Rules.
9.	Non-compensable bank balance held in Iraq	The claimant has not established that the funds were exchangeable for foreign currency and, accordingly, that it had a reasonable expectation that it could transfer the funds out of Iraq.
10.	Trade embargo is sole cause.	The loss claimed was caused exclusively by the application of the trade embargo or related measures imposed by or in implementation of resolution 661 (1990) and other relevant resolutions.
11.	Loss is not compensable under Governing Council decision 19.	The claim related to costs in connection with operations of the Allied Coalition Forces.

	VALUATION	
12.	Insufficient evidence of value of claimed loss.	The claimant has not produced sufficient evidence to prove the value of the claimed loss. The claimant has either failed to file any documentation to establish the value of the loss; or, where documents have been provided, these do not sufficiently support the value of part or all of the loss.
13.	Calculated loss is less than loss alleged.	Applying the Panel's valuation methodology, the value of the claim was assessed to be less than that asserted by the claimant.
14.	Failure to establish appropriate efforts to mitigate.	The claimant has not taken such measures as were reasonable in the circumstances to minimize the loss as is required under paragraph 6 of Governing Council decision 9 and paragraph 9 (IV) of decision 15.
15.	Reduction to avoid multiple recovery.	Although the claim is found to be eligible, the Panel concludes that an award has already been made for the same loss in this or another claim before the Commission. Accordingly, the amount of compensation already awarded for this loss has been deducted from the compensation calculated for the present claim, in keeping with Governing Council decision 13, paragraph 3.
	OTHER GROUNDS	
16.	Interest.	The issue of methods of calculation and of payment of interest will be considered by the Governing Council at the appropriate time pursuant to Governing Council decision 16. Moreover, where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award amount is recommended for interest claimed on such principal amounts.
17.	Principle sum not compensable.	Where the Panel has recommended that no compensation be paid for the principal amounts claimed, a nil award amount is recommended for interest claimed on such principal amounts.
18.	Claim preparation costs.	The issue of claim preparation costs is to be resolved by the Governing Council at a future date.

Annex II

RECOMMENDED AWARDS FOR THE NINTH INSTALMENT OF "E2" CLAIMS

Table of Recommendations

				Total amount claimed, including [illegible] amendments a/			Per loss find amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
1	Australia	4000011	The Australian Institute of Quantity Surveyors	AUD	84 961	69 356	Business loss	Increased costs	AUD	26 180	AUD	Nil	Nil	Part or all of claim is unsubstantiated. Reduction to avoid multiple recovery	Paras 19, 129, 133, 132	16,901
							Payment or refund to others	Detention	AUD	21 692	AUD	21 692	16 802	N/A	N/A	
							Other tangible property	Total loss	AUD	500	AUD	125	99	Part or all of claim is unsubstantiated	Paras 19, 185, 192	
							Interest		AUD	16 589	AUD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras 218, 219	
2	Bangladesh	3000174	Abu Bakr Siddiq/Pan Asia Carriers S.A.	USD	9 512 034	9 512 034	Tangible property	Damage or total loss	USD	2 500 000	USD	972 500	972 500	Calculated loss is less than loss alleged	Paras 16, 185, 192, 191	1,349 396
							Tangible property	Total loss	USD	12 000	USD	9 000	9 000	Part or all of claim is unsubstantiated	Paras 19, 185, 192	
							Business loss	Decline in business	USD	3 800 034	USD	367 896	367 896	Calculated loss is less than loss alleged. Part or all of loss is outside compensable period	Paras 16, 93, 111, 110	
							Business loss	Decline in business	USD	1 500 000	USD	Nil	Nil	Part or all of loss is not direct	Paras 23, 93, 111, 110	
3	Belgium	4000173	Advitac	BEF	1 500 000	46 722	Contract	Interrupted service contract	BEF	1 500 000	BEF	Nil	Nil	No proof that part or all of the loss is direct. No proof of actual loss	Paras 23, 49, 55, 61, 75, 81, 86, 96, 10	Nil

				Total amount claimed, including permissible enhancements a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC Claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
4	Belgium	4000177	Mercure I.F.L. S.A.	BEF	31,048,057	967,079	Business loss	Course of dealing	BEF	31,048,057	BEF Nil	Nil	Part or all of loss is not direct. Part of all of loss is outside compensable area	Paras. 23, 93-103, 112-126	Nil
5	Cyprus	4000106	Francis and Arnold (Hellas)	USD	640,500	640,500	Payment or relief to others	Loss of salary, mental pain, and loss of property	USD	125,000	USD 13,895	13,895	Part or all of loss is unsubstantiated. No proof that part or all of the loss is direct	Paras. 19, 127-133, 176-178	124,445
							Business loss	Decline in Business	USD	500,000	USD 108,250	108,250	Insufficient evidence of value of claimed loss. Part or all of loss is outside the compensable period	Paras. 16, 19, 93-111	
							Business loss	Decline in Business	USD	6,169	USD Nil	Nil	Part or all of loss is unsubstantiated	Paras. 19, 93-111	
							Contract	Services provided but not paid for	USD	2,831	USD Nil	Nil	"Arising prior to" exclusion	Paras. 20-23, 31-41	
							Interrupted Service Contract	Loss of Profit	USD	6,000	USD 2,100	2,100	Insufficient evidence of value of claimed loss	Paras. 19, 49-55, 67-70, 76-80	
							Tangible Property	Loss of Property	USD	500	USD 200	200	Insufficient evidence of value of claimed loss	Paras. 19, 185-192	
6	Direct Submission	4002390	Palestine Red Crescent Society, Kuwait Branch	KWD	354,100	1,225,260	Other tangible property	Damage or total loss	KWD	354,100	KWD 15,640	54,118	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated. Failure to comply with formal filing requirements (Inadequate translation).	Paras. 16, 19, 185-192	54,118
7	Direct Submission	4002392	Carmel School	KWD	354,068	1,225,149	Real property	Loss of use (per paid rent)	KWD	36,000	KWD 32,400	112,111	Insufficient evidence of value of claimed loss	Paras. 19, 134-136	517,692

				Total amount claimed, including pre-/post-interest, if any a/			Recommended amount b/				Decision of the Panel of Commissioners b/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency c/		Amount claimed restated in USD d/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report section	Total of amount recommended in USD
							Real property	Damage or total loss (repair costs)	KWD	11,595	KWD	9,856	34,104	Calculated loss is less than loss alleged. Insufficient evidence of value of claimed loss.	Paras. 16, 19, 197-199	
							Other tangible property	Damage or total loss (furnishings)	KWD	70,739	KWD	47,965	166,039	Calculated loss is less than loss alleged. Insufficient evidence of value of claimed loss.	Paras. 16, 19, 185-192	
							Business loss	Decline in Business	KWD	210,978	KWD	59,372	205,439	Part or all of loss is outside compensable period. Insufficient evidence of value of claimed loss.	Paras. 19, 93, 111, 108	
							Interest		KWD	22,796	KWD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 218, 219	
8	Direct Submission	400423	United Arab Shipping Group (S.A.G.)	USD	10,964,463	10,964,463	Real property	Damage	KWD	26,739	KWD	16,821	58,203	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated.	Paras. 16, 19, 197-199	4,136,993
							Tangible property	Damage	KWD	3,500	KWD	1,750	6,055	Part or all of claim is unsubstantiated.	Paras. 19, 185-192	
							Real Property	Damage	KWD	4,108	KWD	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 197-199	
							Business loss	Decline in Business	USD	77,272	USD	54,166	54,166	Part or all of claim is unsubstantiated.	Paras. 19, 93, 111-110	
							Contract	Interrupted services contract	KWD	4,300	KWD	3,211	11,111	Part or all of claim is unsubstantiated.	Paras. 19, 134-136	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Contract	Interrupted services contract	KWD	1,525	KWD	762	2,637	Part or all of claim is unsubstantiated	Paras. 19, 134-136	
							Contract	Services provided but not paid for	USD	1,207,661	USD	301,915	301,915	Part or all of claim is unsubstantiated	Paras. 25-30, 27	
							Contract	Interrupted lease agreement	KWD	18,553	KWD	Nil	Nil	Part or all of claim is unsubstantiated	Para. 19	
							Tangible property	Total loss	USD	2,055,688	USD	1,528,094	1,528,094	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras. 19, 185-192, 189	
							Tangible property	Total loss	USD	2,285,993	USD	1,142,997	1,142,997	Insufficient evidence of value.	Paras. 19, 185-192, 189	
							Tangible Property	Increased costs	USD	553,251	USD	251,364	251,364	Part or all of claim is unsubstantiated	Paras. 19, 185-192	
							Tangible Property	Increased costs	USD	506,470	USD	126,617	126,617	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct;	Paras. 19, 185-192, 189	
							Tangible Property	Increased costs	USD	294,760	USD	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 19, 185-192, 189	
							Tangible Property	Increased costs	SGD	188,760	SGD	Nil	Nil	Part or all of claim is unsubstantiated; Part of all of loss is not direct	Paras. 19, 23, 185-192, 190	
									USD	180,036	USD					
							Tangible Property	Increased costs	USD	350,241	USD	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 19, 185-192	
							Business loss	Increased costs	AED	558,915	AED	539,235	146,890	Part or all of claim is unsubstantiated	Paras. 19, 144-146	

				Total amount claimed, including permissible amendments a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Increased costs	USD	278,163	USD	26,437	26,437	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated	Paras. 16, 19, 144-146	
							Business loss	Increased costs	AED	2,500,000	AED	600,000	163,443	Part or all of claim is unsubstantiated. Part or all of loss is not direct	Paras. 19, 144, 146, 23	
							Business loss	Increased costs	AED	504,700	AED	366,834	153,492	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated. No proof that part or all of the loss is direct	Paras. 16, 19, 144-146, 23	
									KWD	15,480	KWD	15,480				
							Business loss	Increased costs	USD	789,452	USD	146,510	146,510	Part or all of claim is unsubstantiated	Paras. 19, 144, 146	
							Business loss	Increased costs	USD	88,754	USD	16,971	16,971	Part or all of claim is unsubstantiated	Paras. 19, 144, 146	
							Claim preparation costs		KWD	10,500	KWD	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 220	
							Interest			Unspecified		Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 218, 219	
9	Egypt	4002877	Egyptian Railways Authority	USD	10,572,143	10,572,143	Payment or relief to others	Evacuation /Repatriation	EGP	110,000	EGP	55,000	27,500	Part or all of claim is unsubstantiated	Paras. 19, 170, 175, 174	27,500
							Business loss or course of dealing	Course of dealing	EGP	28,680,000	EGP	Nil	Nil	Part or all of the loss is outside the compensable area	Paras. 93, 103, 112-126, 125	
							Business loss or course of dealing	Course of dealing	EGP	812,000	EGP	Nil	Nil	Part or all of the loss is outside the compensable area	Paras. 93, 103, 112-126, 125	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
10	Egypt	4002908	Claim withdrawn													N/A
11	Egypt	4002913	The National Postal Organization of Egypt	USD	1,811,628	1,811,628	Contract	Goods delivered but not paid for	USD	7,453	USD	4,098	4,098	Insufficient evidence of the value of claimed loss. "Arising prior to" exclusion;	Paras. 19, 20-23, 31-41	46,521
							Contract	Services provided but not paid for	XDR	146,429	XDR	10,698	14,615	Insufficient evidence of the value of claimed loss. "Arising prior to" exclusion. Inadequate translation	Paras. 19, 20-23, 31-41	
							Contract	Goods manufactured but not delivered to Iraq	USD	7,451	USD	745	745	Part or all of claim is unsubstantiated	Paras. 19, 62, 76-80	
							Business loss or course of dealing	Course of dealing	EGP	5,237,790	XDR	19,810	27,063	Part or all of the claim is unsubstantiated	Paras. 19, 93-103, 112-126, 123	
12	Egypt	4002952	MISR Film Distribution and Movies Company	IQD	47,384	152,360	Contract	Goods supplied to Iraq and not paid for	IQD	27,124	IQD	Nil	Nil	"Arising prior to" exclusion	Paras. 20-23, 31-41	Nil
							Interest	Delay in compensation	IQD	20,260	IQD	Nil	Nil	Principal sum is not compensable	N/A	
13	France	4001747	Aerospatiale (EADS France since 10 July 2000)	FRF	5,947,348	1,134,557	Payment or relief to others	Personal property reimbursement	FRF	1,617,671	FRF	1,455,904	286,652	Part or all of loss is unsubstantiated	Paras. 19, 176-178	756,558
							Business loss	Increased costs	FRF	3,523,205	FRF	2,083,298	445,127	Part or all of claim is unsubstantiated	Paras. 19, 129-133	
									KWD	16,817	KWD	12,613				
							Business loss	Increased costs	FRF	509,651	FRF	127,413	24,779	Part or all of claim is unsubstantiated; Part or all of loss is not direct	Paras. 19, 23	

				Total amount claimed, including permissible amendments a/			Reclassified amount: d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
14	France	4001752	Societe Française d'Exportation des Ressources Educatives - SFERE SA	FRF	3,183,075	607,225	Contract	Services provided to Iraq not paid for	FRF	3,183,075	FRF	1,169,313	218,931	"Arising prior to" exclusion.	Paras 20-23, 31-41	218,931
15	France	4001778	Recchini Decors	FRF	649,565	123,915	Business loss	Decline in Business	FRF	312,125	FRF	Nil	Nil	An award for the same loss has already been made in claimant's 'C' claim.	Para. 17	Nil
							Business loss	Cancelled operations	FRF	337,440	FRF	Nil	Nil	With respect to the remainder of the claim there is no proof of actual loss	Para. 19, 93-111	
16	France	4001895	Compagnie Maritime d'Affretement (S.A.)	USD	1,001,112	1,001,112	Other tangible property	Total loss and loss of use	USD	597,772	USD	43,412	43,412	Calculated loss is less than alleged loss. Part or all of claim is unsubstantiated	Paras 16, 19,185, 192, 189	216,691
							Other tangible property	Total loss	USD	163,600	USD	22,100	22,100	Part or all of claim is unsubstantiated	Paras 19, 185, 192, 189	
							Contract related losses	Services provided but not paid for	USD	131,668	USD	43,107	43,107	Part or all of claim is unsubstantiated. No proof of actual loss. Part or all of loss is not direct	Paras 25-30, 23, 74, 19	
							Business loss	Increased costs	USD	108,072	USD	108,072	108,072	N/A	N/A	
17	France	4001957	Marc Andre International	FRF	140,000	26,707	Contract related losses	Services provided to Kuwait but not paid for	FRF	20,000	FRF	Nil	Nil	No proof that part or all of the loss is direct	Paras 25-30, 27	5,055
							Contract related losses	Interrupted service contracts	FRF	120,000	FRF	27,000	5,055	Part or all of claim is unsubstantiated	Paras 19, 49, 60, 67, 70	
18	France	4001968	OGA (Office General De L'Air)	FRF	55,339,772	10,556,986	Contract	Interrupted service contract	FRF	22,023,832	FRF	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	Nil

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amounts recommended in USD
							Contract	Interrupted service contract	IRR	14,191,483	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Contract	Interrupted service contract	IRR	1,773,923	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Contract	Interrupted service contract	IRR	10,590,227	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Contract	Interrupted service contract	IRR	1,068,612	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Contract	Interrupted service contract	IRR	3,639,470	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Real Property	Loss of use and damage	IRR	989,255	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Payment or relief to others	Personal property reimbursement	IRR	597,270	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Other tangible property	Loss of use	IQD	5,953	IQD	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Payment or relief to others	Personal property reimbursement	IQD	3,333	IQD	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Payment or relief to others	Detention	IRR	92,425	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
19	France	4001970	Girec (Enterprise GIREC)	FRF	1,807,043	344,724	Contract related losses	Services provided to Kuwait but not paid for	FRF	420,100	FRF	Nil	Nil	No proof of actual loss. No proof that part or all of the loss is direct	Paras. 25-30, 27	54,530
							Contract related losses	Interrupted service contract with Kuwait	FRF	355,000	FRF	51,519	9,646	Insufficient evidence of value of claimed loss	Paras. 19, 49-60, 67-70	

				Total amount claimed, including permissible amendments a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Contract related losses	Interrupted contract with Kuwait	IRR	351,000	IRR	Nil	Nil	Part or all of loss is unsubstantiated	Paras 19, 49-60, 67-70	
							Contract related losses	Interrupted contract with Kuwait	IRR	121,723	IRR	60,861	11,395	Calculated loss is less than loss alleged; Part or all of loss is not direct; Insufficient evidence of value of claimed loss	Paras 16, 19, 49-60, 62	
							Contract related losses	Interrupted contract with Kuwait	IRR	220,883	IRR	9,701	1,816	Part or all of claim is unsubstantiated	Paras 19, 49-60, 63-66	
							Contract related losses	Interrupted contract with Kuwait	IRR	338,337	IRR	169,168	31,673	No proof that part or all of the loss is direct; Part or all of loss is unsubstantiated	Paras 23, 19, 49-60, 71-72	
20	France	4001971	Sofrim SARL Société Française d'Informatique Médicale	IRR	6,326,798	1,306,944	Contract related losses	Services provided but not paid for	IRR	660,400	IRR	660,400	123,647	N/A	N/A	392,015
							Contract related losses	Services provided but not paid for	IRR	406,648	IRR	392,430	73,475	Calculated loss is less than loss alleged	Paras 16, 31-41	
							Contract related losses	Goods shipped, received but not paid for	IRR	545,615	IRR	545,615	102,156	N/A	N/A	
							Contract related losses	Goods shipped, received but not paid for	IRR	1,976,000	IRR	Nil	Nil	Arising prior to exclusion	Paras 20-23, 31-41	
							Contract related losses	Interrupted service contracts	IRR	947,016	IRR	447,038	83,699	Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss	Paras 16, 19, 49-55, 67-70, 76-80	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners g/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Contract related losses	Interrupted contracts	USD	47,615	USD	Nil	Nil	Insufficient evidence of value of claimed loss	Paras. 19, 49, 55, 62, 76-80	
									FRF	39,139	FRF					
							Other tangible property	Loss	USD	6,460	FRF	48,272	9,038	Calculated loss is less than loss alleged; Part or all of loss is unsubstantiated	Paras. 16, 19, 185-192	
									FRF	109,785						
							Claim Preparation Costs		FRF	70,000	FRF	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para 220	
21	Germany	4000886	Deutsche Aerospace Airbus GmbH	DEM	1,112,946	712,514	Contract related losses	Services provided to Iraq but not paid for	DEM	1,112,946	DEM	1,112,946	697,335	N/A	N/A	697,335
22	Germany	4000887	Claim withdrawn													N/A
23	Germany	4000903	Automobil Lackierung von Industrie- und Fahrzeugausrüstungen GmbH	DEM	304,260	194,789	Tangible property	Damage or total loss	DEM	90,000	USD	20,038	20,038	Calculated loss is less than loss alleged; Part or all of the claim is unsubstantiated	Paras. 16, 19, 185-192	20,038
							Contract	Goods shipped to Iraq, received but not paid for	DEM	135,611	DEM	Nil	Nil	"Arising prior to" exclusion	Paras. 20-23, 31-41	
							Interest		DEM	74,250	DEM	Awaiting decision	Awaiting decision	To be determined as per Governing Council decision 16	Paras. 218, 219	
24	Germany	4000917	Krugel Personalbera-tung	USD	122,084	122,084	Contract	Services provided but not paid for	USD	122,084	USD	Nil	Nil	"Arising prior to" exclusion. No proof that part or all of the loss is direct	Paras. 20-23, 31-41, 25-30, 27	Nil
25	Germany	4000921	Analytische Laboratorien Prof. Dr. H. Melissa & G. Reuter GmbH	DEM	5,471	3,503	Contract	Services provided to Kuwait and not paid for	DEM	5,471	DEM	Nil	Nil	No proof that part or all of the loss is direct	Paras. 25-30, 27	Nil

				Total amount claimed, including recoverable expenditures a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC Claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
26	Greece	4005827	Ampo Shipping Company Limited	USD	76,151	76,151	Contract	Interrupted service contract	USD	51,209	USD	19,530	19,530	Calculated loss is less than loss alleged. No proof that part or all of the loss is direct	Paras. 16, 19, 49-60, 67-70	19,530
							Contract	Services paid for but not received	IQD	7,577	IQD	Nil	Nil	No proof that part or all of the loss is direct	Paras. 19, 134-146	
27	Greece	4005834	Stinnis Lines Overseas Shipping Co (F/B Ionian Island)	USD	426,560	426,560	Business Loss	Increased costs	GRD	72,515,184	GRD	Nil	Nil	Part or all of loss is not direct	Paras. 23, 150, 151, 154	Nil
28	Greece	4005835	Stinnis Lines International Shipping Co (F/B Ionian Galaxy)	USD	268,190	268,190	Business Loss	Increased costs	GRD	45,592,268	GRD	Nil	Nil	Part or all of loss is not direct	Paras. 23, 150, 151, 154	Nil
29	Greece	4005836	Stinnis Lines S.A. (F/B Ionian Fantasy)	USD	122,510	122,510	Business Loss	Increased costs	GRD	20,826,714	GRD	Nil	Nil	Part or all of loss is not direct	Paras. 23, 150, 151, 154	Nil
30	Greece	4005837	Stinnis Lines S.A. as Managers for Stinnis Lines Adriatic Co Ltd. (F/B Ionian Harmony)	USD	56,426	56,426	Business Loss	Increased costs	GRD	9,592,452	GRD	Nil	Nil	Part or all of loss is not direct	Paras. 23, 150, 151, 154	Nil
31	Greece	4005838	Stinnis Lines Mediterranean Shipping Co (F/B Ionian Sun)	USD	106,277	106,277	Business Loss	Increased costs	GRD	18,067,164	GRD	Nil	Nil	Part or all of loss is not direct	Paras. 23, 150, 151, 154	Nil
32	Greece	4005839	Epanomis Shipping Co (F/B Epanomis)	USD	63,234	63,234	Business Loss	Increased costs	GRD	10,749,833	GRD	Nil	Nil	Part or all of loss is not direct	Paras. 23, 150, 151, 154	Nil
33	Greece	4005840	Stinnis Lines Shipping Co (F/B Kefalonia)	USD	25,241	25,241	Business Loss	Increased costs	GRD	4,290,986	GRD	Nil	Nil	Part or all of loss is not direct	Paras. 23, 150, 151, 154	Nil

	Jurisdiction / Entity	UNCC claim No	Claimant Name	Total amounts claimed, including pursuant to currency conversions at		Reasons for amount claimed at			Amounts recommended in respect of claim for		Reasons for the Panel of Commissioners's recommendations on		Report cite/page	Total of amount recommended in USD
				Amount claimed in original currency	Amount claimed equivalent in USD	Type of loss	Sub-category	Amounts claimed in original currency	Amount recommended in original currency	Amount recommended in USD	Reasons for allowance or reduction of award	Report cite/page		
34	Greece	4001041	Ionian Lines Shipping Co. (100 Packs)	USD	34 761	Business Loss	Incurred costs	GRD 5 909 299	GRD Nil	Nil	Part or all of loss is not direct	Part 23, 150, 151, 154		Nil
35	Greece	4001064	Globe Shipping Managers Inc.	USD	2 272 232	Business loss or course of dealing	Course of dealing	GRD 391 926 294	GRD Nil	Nil	Part or all of claim is unsubstantiated	Part 19 91, 101 112, 126		Nil
						Business loss or course of dealing	Incurred costs	GRD 187 819 845	GRD Nil	Nil	Part or all of loss is not direct	Part 23, 150, 151, 154		
36	Greece	5000086	Dalmagistrom Maritime Corporation	USD	891 219	Charter	Services (removal but not paid for	USD 221 908	USD Nil	Nil	Arising prior to cessation", part or all of loss is not direct	Part 20, 23, 11 41		Nil
						Interest		USD 352 975	USD Nil	Nil	No principal sum is not compensable	N/A		
						Claim Preparation Costs		USD 16 155	USD Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para 220		
37	Greece	4000017	Claim withdrawn											N/A
38	India	4000437	CMC Limited	GBP	124 852	24 105 Charter	Interrupted services (contract with U.K. company)	GBP 11 725	GBP 7 911	11 687	Part or all of loss is not direct	Part 23, 81, 86, 9, 20		15 648
						Payments or relief	Repatriation expenses	GBP 1 290	GBP 64	107	Insufficient evidence of value of claimed loss	Part 19, 170, 175		
								EGP 115	EGP 5					
						Payments or relief	Detention	INR 25 000	INR 12 500	185	Insufficient evidence of value of claimed loss	Part 19, 166, 169		
39	India	4000519	Kuwait Repatriates Welfare Association A.P. Hyderabad	USD	18 760	18 760 Payments or relief to others	Transportation, Repatriation, relocation costs	INR 1 147 113	INR 61 44	781	Calculated loss is less than loss alleged. Part or all of loss is not direct. Part or all of loss is outside the compensable period	Part 16, 23, 156, 161, 162		2 281

				Total amount claimed, including compensable amendments [a]			Recharacterized amounts [b]			Decisions of the Panel of Commissioners [c]					
	Submitting Entity	UNCC Claim No.	Claimant Name	Amount claimed in original currency by		Amount claimed restated in USD [c]	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currencies of loss [c]		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amounts recommended in USD
40	India	4000677	Shri Shivalingayya Maharaj Trust	USD	200,000	200,000	Business Loss or course of dealing	Course of dealing	INR	6,000,000	INR	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 93-111, 112-126	Nil
41	Ireland	8001344	Aermotor Ireland Limited	USD	3,980,348	3,980,348	Contract losses	Service provided to Iraq but not paid for	USD	3,118,552	USD	2,771,446	2,771,446	"Arising prior to" exclusion	Paras 20-23, 31-41	2,771,446
							Contract losses	Interrupted services contracts with Iraq	USD	861,796	USD	Nil	Nil	Part or all of claim is unsubstantiated. Failure to establish appropriate measures to mitigate	Paras 19, 49, 55, 62, 76-80	
42	Ireland	8001353	PARE Healthcare International Limited (formerly Pan Hospital Management Limited)	USD	27,803,497	27,803,497	Contract	Increased costs	USD	66,646	USD	56,536	85,246	Part or all of claim is unsubstantiated	Paras 19, 87-92	8,143,881
									GBP	367	GBP	367				
									INR	191,700	INR	180,450				
									JOD	12,136	JOD	10,481				
							Contract	Increased costs	USD	46,407	USD	34,641	101,904	No proof that part or all of the loss is direct. Part or all of loss is outside compensable period. Part or all of claim is unsubstantiated. Insufficient evidence of value of claimed loss	Paras 20-23, 19, 87-92	
									JOD	65,688	JOD	39,873				
									IQD	2,601	IQD	Nil				
									GBP	135	GBP	135				
							Contract	Increased costs	JOD	191,856	JOD	191,856	322,447	N/A	N/A	
							Payment or relief	Evacuation	USD	26,203	USD	18,290	18,961	Part or all of claim is unsubstantiated	Paras 19, 170-175	
									JOD	19,821	JOD	9,910				
									JOD	9,571	JOD	8,814				
							Payment or relief	Evacuation	USD	108,760	USD	27,065	64,234	Part or all of claim is unsubstantiated. Insufficient evidence of value of claimed loss	Paras 19, 170-175	
									JOD	3,670	JOD	1,835				
									CYP	16,683	CYP	14,649				

			Total amount claimed, including permissible amendments a/			Reclassified amount b/				Decision of the Panel of Commissioners c/				
Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/	Amount claimed related in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
					Contract	Increased costs	USD	625,803	USD	154,662	154,662	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated. Insufficient evidence of value of claimed loss	Paras 16, 19 129-133	
							IEP	15,378	IEP	Nil				
					Contract	Increased costs	IEP	148,913	IEP	14,893	25,040	Part or all of claim is unsubstantiated	Paras 19, 129-133	
					Contract	Increased costs	USD	13,627	USD	14,627	58,484	Part or all of claim is unsubstantiated	Paras 19, 137-141	
							IEP	28,795	IEP	26,095				
							GBP	5,940	GBP	Nil				
					Contract	Increased costs	IEP	21,691	IEP	1,151	1,934	No proof that part or all of the loss is direct	Paras 19, 23, 182-184	
					Contract	Increased costs	USD	78,340	USD	Nil	Nil	No proof that part or all of the loss is direct. Part or all of claim is unsubstantiated	Paras 19, 202-204	
					Contract	Increased costs	GBP	12,000	GBP	3,000	5,556	No proof that part or all of the loss is direct. Insufficient evidence of value of the claimed loss	Paras 23, 19, 129-133	
					Contract	Unpaid services	USD	20,597,166	USD	6,650,213	6,650,213	"Arising prior to" exclusion	Paras 20-23, 38-41	
					Interest		USD	1,084,352	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras 218, 219	
					Other tangible property	Loss of use	USD	670,532	USD	Nil	Nil	Part or all of claim is unsubstantiated. Part or all of loss is not direct	Paras 19, 193-194	

				Total amount claimed, including recoverable amounts a/		Reclassified amount b/			Decision of the Panel of Commissioners c/				
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/	Amount claimed (converted to USD) c/	Type of loss	Subcategory	Amount claimed in original currency	Amount recommended in original currency or currencies of loss d/		Amount recommended in USD	Reasons for determination or reduction of award	Report citation	Total amount recommended in USD
						Contract	Interrupted contract	1,254,774 USD	625,230		625,230	Calculated loss is less than loss alleged	Paras 10, 49-55, 67, 70, 76-80	
							Unproductive use	78,472 JEP	Nil		Nil	Insufficient showing that the claimant's additional expenditure for overhead costs was a direct loss	Para. 19	
						Real Property	Damage or total loss	24,779 IQD	Nil		Nil	No proof that part or all of the loss is direct	Paras 19, 185-192	
						Other tangible property	Loss of use	45,113 JEP	Nil		Nil	Insufficient showing that the claimant's additional expenditure for overhead costs was a direct loss	Para. 19	
43	Israel	4000405	Tamam Aircraft Food Industries Ltd	271,930 USD	271,930	Business loss or course of dealing	Decline in Business	271,930 USD	Nil		Nil	Part or all of claim is unsubstantiated	Paras 19, 93-111	Nil
44	Italy	4001793	Pelletti Mitelli Rappresentanze	819,700 USD	819,700	Business loss or course of dealing	Cancelled operations	496,100 USD	Nil		Nil	Part or all of claims outside compensable area. Part or all of claims unsubstantiated	Paras 99-103, 112-126, 19	Nil
						Tangible property	Damage or total loss	323,600 USD	Nil		Nil	No proof that part or all of the loss is direct	Paras 19, 23, 185-192	
45	Italy	4001054	Ignazio Messina & Co SPA	2,610,515 ITL	3,026,370.61 [2]	Business loss	Increased costs	195,409,849 ITL	Nil		Nil	Part or all of claim is unsubstantiated. Part or all of the loss is not direct. Part or all of loss is outside compensable area	Paras 19, 23, 150, 152, 153-95, 197	182,665
								135,787 USD	Nil					
						Other tangible property	Damage or total loss	1,606,500,000 ITL	446,723,950 ITL		182,665	Part or all of claim is unsubstantiated. Insufficient evidence of value of claimed loss	Paras 19, 185, 192, 189, 190	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/	Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Interest		ITL	713,041,719	ITL Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras 218, 219	
							Other	Retail Price uplift	ITL	220,026,000	ITL Nil	Nil	No proof that part or all of the loss is direct	Paras 19, 23, 20 304	
46	Italy	4001286	Merzario Marittima Srl	USD	2,368,063	2,368,063	Other tangible property	Damage or total loss of containers in Kuwait	USD	1,856,000	USD 185,600	185,600	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras 16, 19, 185-192, 189, 190	185,600
							Business loss	Increased costs	USD	339,175	USD Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 150, 153, 154	
							Business loss	Increased costs	USD	61,528	USD Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 185-192, 189, 190	
							Interest	Interest	USD	111,360	USD Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras 218, 219	
47	Italy	4001293	Italmoli SRL	ITL	834,000,000	719,400	Business loss	Course of dealing	ITL	834,000,000	ITL 18,070,894	15,846	Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss	Paras 16, 19, 93-103, 112-126, 122	15,846
48	Italy	4001313	Excavation Centre for Archeological Research of Turin for Middle East and Asia	ITL	133,341,200	115,019	Real Property	Loss of use	USD	45,000	USD 3,938	3,938	Insufficient evidence of value of claimed loss; Part or all of loss is outside the compensable period	Paras 19, 95-97, 134-136	3,938
							Other tangible property	Damage or total loss	ITL	13,341,200	ITL Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 185 192	
49	Japan	4000954	OKI Electric Industry Company Ltd	JPY	37,875,066	262,565	Contract loss	Interrupted service contract	JPY	6,900,961	JPY Nil	Nil	No proof of actual loss; Part or all of claim is unsubstantiated	Para 19	Nil
							Payment or relief	Repatriation costs	JPY	1,372,567	JPY Nil	Nil	No proof of actual loss; Part or all of claim is unsubstantiated	Para 19	

				Total amount claimed, including irrecoverable components a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Payment or relief	Personal property reimbursement	JPY	16,700,000	JPY	Nil	Nil	No proof of actual loss. Part or all of claim is unsubstantiated	Para. 19	
							Business loss	Decline in business	JPY	3,633,665	JPY	Nil	Nil	No proof of actual loss. Part or all of claim is unsubstantiated	Para. 19	
							Payment or relief	Support	JPY	729,763	JPY	Nil	Nil	No proof of actual loss. Part or all of claim is unsubstantiated	Para. 19	
		•					Contract	Goods shipped to Iraq but not paid for	JPY	5,231,040	JPY	Nil	Nil	No proof of actual loss. Part or all of claim is unsubstantiated	Para. 19	
							Contract	Goods manufactured for Iraq but not delivered	JPY	3,206,070	JPY	Nil	Nil	No proof of actual loss. Part or all of claim is unsubstantiated	Para. 19	
50	Jordan	4002425	Al-Nasser Clearing and Transport Company	JOD	21,260,000	32,310,030	Contract related losses	Interrupted services contract	JOD	5,670,000	JOD	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 49, 55, 67, 70, 76, 80	231,467
							Other tangible property	Damage or total loss	JOD	8,290,000	JOD	153,000	231,467	Calculated loss is less than loss alleged; No proof that part or all of the loss is direct. Part or all of claim is unsubstantiated	Paras 16, 23, 19, 185, 192	
							Contract loss	Interrupted services	JOD	2,700,000	JOD	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
							Contract loss	Interrupted services	JOD	4,600,000	JOD	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19	
51	Jordan	4002427	The Queen Alia Jordan Social Welfare Fund	JOD	229,307	348,491	Payment or relief to others	Support	JOD	160,917	JOD	105,188	159,376	Calculated loss is less than loss alleged; Part or all of the claim is unsubstantiated	Paras 16, 19, 156-163	159,376

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Interest		JOD	68,390	JOD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras 218, 219	
52	Jordan	4002432	Claim withdrawn													N/A
53	Jordan	4002434	The Jordanian Hashemite Charity Organization	JOD	1,575,067	2,393,719	Payment or relief to others	Support	JOD	1,105,310	JOD	713,293	1,080,747	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras 16; 19, 156-163	1,080,747
							Interest		JOD	469,757	JOD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras 218, 219	
54	Jordan	4002619	Aqaba Ports Corporation	JOD	214,455,570	325,920,319	Business loss	Course of dealing	JOD	308,294,733	JOD	Nil	Nil	No proof that part or all of the loss is direct	Paras 19, 93-103, 112-126, 124	Nil
							Interest		JOD	6,160,837	JOD	Nil	Nil	Principal sum is not compensable.	N/A	
							Claim Preparation Costs			unspecified		Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para 220	
55	Jordan	4002620	Aqaba Railway Corporation	JOD	9,870,289	15,000,439	Business loss	Course of dealing	JOD	8,335,859	JOD	Nil	Nil	No proof that part or all of the loss is direct; Part or all of the loss is outside the compensable area; Trade embargo is the sole cause	Paras 19, 93-103, 112-126, 125; 23	Nil
							Interest		JOD	1,534,440	JOD	Nil	Nil	Principal sum not compensable	N/A	
56	Jordan	4002624	Claim withdrawn													N/A
57	Netherlands (the)	4001546	KLM Aerocarto B.V.	USD	5,920,000	5,920,000	Contract	Interrupted service contract	KWD	1,897,195	KWD	100,172	346,616	Calculated loss is less than the loss alleged. Part or all of the loss is outside the compensable period.	Paras 16; 49-60, 67-70	346,616

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Contract	Interrupted service contract	USD	120,000	USD	Nil	Nil	Reduction to avoid multiple recovery.	Paras 56-61	
58	Netherlands (the)	4001550	Total Design B.V	NLG	92,268	52,395	Business loss or course of dealing	Course of dealing	NLG	92,268	NLG	Nil	Nil	No proof that part or all of the loss is direct	Paras. 19, 93-103, 112-126	Nil
59	Pakistan	4005776	Chaudry Shahnawaz Recruiting Agency	Claim transferred to a different category of claims												N/A
60	Panama	4001219	Glenarm Financiera Panama S.A	USD	193,476	193,476	Business loss or course of dealing	Increased costs	USD	193,476	USD	134,875	134,875	Part or all of loss is outside compensable area; Part or all of loss is not direct	Paras. 150-152, 154, 95-97	134,875
61	Philippines (the)	4001210	Philippine Airlines Inc	USD	792,278,680	792,278,680	Contract	Interrupted contract	USD	1,114,060	USD	1,050,822	1,050,822	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras 16, 19, 56-60, 67-70	8,703,733
							Contract	Interrupted contract	USD	3,819,093	USD	Nil	Nil	No proof of actual loss	Para. 19	
							Contract	Interrupted contract	USD	650,938	USD	426,506	426,506	Part or all of claim is unsubstantiated; Part or all of loss is outside compensable area; Part or all of loss is outside compensable period	Paras. 19, 87-92, 95-97	
							Business loss	Course of dealing	USD	284,192	USD	115,156	115,156	Part or all of claim is unsubstantiated; Part or all of loss is outside compensable area; Part or all of loss is outside compensable period	Paras 19, 93-103, 112-126	
							Business loss	Increased costs	USD	1,842,199	USD	6,106	6,106	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct; Part or all of loss is outside compensable area	Paras 19, 23, 93-103 112-126	

	Submitting Entity	UNCC claim No.	Claimant Name	Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
				Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Decline in Business	USD	11,189,791	USD	971,471	971,471	Calculated loss is less than loss alleged; Part or all of loss is outside the compensable area; Part or all of loss is not direct.	Paras 16, 23, 93-103, 112-126, 121	
							Payment or relief to others	Evacuation of workers	USD	7,455,777	USD	4,365,149	4,465,507	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated; Part or all of loss is not direct; Reduction to avoid multiple recovery.	Paras 16, 19, 23, 170-175, 174	
									SAR	501,121	SAR	375,841				
									AED	727,941						
									PKR	339,687						
							Business loss	Increased costs	USD	3,407,711	USD	1,668,165	1,668,165	Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss; Part or all of loss is outside the compensable area	Paras 16, 19, 150, 152, 154, 95-97	
							Business loss	Increased costs	USD	59,559,772	USD	Nil	Nil	Part or all of loss is not direct	Paras 23, 150, 151, 154	
							Other	Currency losses	USD	106,375,394	USD	Nil	Nil	Part or all of loss is not direct	Paras 200-202	
							Other	Miscellaneous	USD	21,974,246	USD	Nil	Nil	Part or all of claim is unsubstantiated	Para 19	
							Other	Interest	USD	504,252,561	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16.	Paras 218, 219	
							Other	Claim preparation costs	USD	70,101,251	USD	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para 220	
62	Poland	4001230	Instytut Problemow Jadrowych im. Andrzeja Soltana	USD	122,407	122,407	Contract	Interrupted service contract	USD	117,527	USD	78,779	78,779	Insufficient evidence of value of claimed loss	Paras 19, 49-55, 67-70, 76-80	78,779

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Claim preparation costs	Claim preparation costs	PLZ	80,000,000	PLZ	Awaiting decision	Awaiting decision	To be resolved by Governing Council.	Para. 220	
							Interest	unspecified		unspecified		Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16	Paras. 218, 219	
63	Poland	4001321	Organization for Surveying and Cartography "Geokart"	USD	1,599,135	1,599,135	Contract	Interrupted services contract	KWD	138,874	KWD	24,876	86,076	Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss.	Paras. 16; 19, 49-60, 67-70	285,532
							Contract	Interrupted services contract	PLZ	87,008,000	PLZ	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 49-60, 63-66	
							Contract	Services provided but not paid for	KWD	15,300	KWD	Nil	Nil	No proof that part or all of the loss is direct	Paras. 25-30, 27	
							Contract	Interrupted services contract	KWD	2,700	KWD	1,350	4,671	Calculated loss is less than alleged loss; Part or all of claim is unsubstantiated.	Paras. 16; 19, 49-60, 67-70	
							Contract	Services provided but not paid for	KWD	4,289	KWD	Nil	Nil	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras. 19, 25-30, 27	
							Contract	Services provided but not paid for	KWD	6,406	KWD	Nil	Nil	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras. 19, 25-30, 27	
							Business loss or course of dealing	Decline in Business	KWD	174,111	KWD	32,481	112,391	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras. 16; 19, 93-111	
							Other tangible property	Total loss	KWD	47,624	KWD	23,812	82,391	Calculated loss is less than loss alleged	Paras. 16, 185-192	
							Payment or relief to others	Evacuation costs	KWD	953,458	KWD	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 170-175	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Payment or relief to others	Evacuation costs	PLZ	34,381,565	PLZ	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 129-133, 182-184	
							Interest	unspecified		unspecified		Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16.	Paras. 218, 219	
64	Poland	4001323	Polcargo - Consulting International Superintendence and Testing Services (in Liquidation)	USD	127,476	127,476	Contract	Services provided to Iraq but not paid for	USD	122,900	USD	58,172	58,172	"Arising prior to" exclusion.	Paras. 20-23, 31-41	58,172
							Payment or relief to others	Repatriation costs	PLZ	43,468,960	PLZ	Nil	Nil	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct.	Paras. 19, 23, 170-175	
65	Romania	4001241	Claim withdrawn													N/A
66	Saudi Arabia	4002443	Ghori Hospital	SAR	875,787	233,855	Business Loss or course of dealing	Increased costs	SAR	75,000	SAR	Nil	Nil	Part or all of loss is unsubstantiated.	Para. 19	Nil
							Business Loss or course of dealing		SAR	40,000	SAR	Nil	Nil	Part or all of loss is unsubstantiated.	Para. 19	
							Business loss	Increased costs	SAR	360,787	SAR	Nil	Nil	Part or all of loss is unsubstantiated.	Para. 19	
							Business Loss or course of dealing	Decline in business	SAR	400,000	SAR	Nil	Nil	Part or all of loss is unsubstantiated.	Para. 19	
67	Saudi Arabia	4002449	General Arabian Medical and Allied Services Ltd	SAR	17,110,687	4,568,942	Business transaction	Increased costs	SAR	6,272,629	SAR	5,688,536	1,518,968	Part or all of loss is not direct. Part or all of claim is unsubstantiated.	Paras. 23; 19, 87-92, 95-97, 129-33	1,610,809

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business transaction	Increased costs	SAR	2,453,159	SAR	40,490	10,812	Part or all of the claim is unsubstantiated; No proof that part or all of the loss is direct; Part or all of loss is outside the compensable area; Part or all of loss is outside the compensable period	Paras 19, 87-92, 23; 95-97	
							Business transaction	Increased costs	SAR	3,955,005	SAR	Nil	Nil	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct; Part or all of loss is outside the compensable area	Paras 19, 87-92, 23; 95-97	
							Business transaction	Increased costs	SAR	322,664	SAR	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 87-92, 151, 152, 154	
							Business transaction	Increased costs	SAR	49,900	SAR	Nil	Nil	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated; No proof of actual loss; No proof that part or all of the loss is direct	Paras 16, 19,87-92, 23	
							Business transaction	Reduced revenue/ increased costs	SAR	2,450,000	SAR	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 87-92	
							Payment or relief	Evacuation/ Repatriation	SAR	1,607,330	SAR	303,455	81,029	Part or all of claim is unsubstantiated	Paras 19, 170-175	
68	Saudi Arabia	4002457	Arabian Maintenance & Technical Services Co Ltd	SAR	375,680	100,315	Business loss	Decline in business	SAR	60,000	SAR	Nil	Nil	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras 19, 87-92, 23	53,204
							Tangible property	Total loss	SAR	115,680	SAR	38,133	10,182	Insufficient evidence of value of claimed loss	Paras 19, 185-192	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Payment or relief to others	Security and protective measures	SAR	130,400	SAR	98,480	26,296	Part or all of the loss is outside the compensable area.	Paras. 95-97, 179-181	
							Payment or relief to others	Evacuation of dependants	SAR	69,600	SAR	62,640	16,726	Insufficient evidence of value of claimed loss.	Paras. 19, 170-175	
69	Saudi Arabia	4002481	Al-Jathami Trading & Contracting Est.	SAR	4,359,412	1,164,062	Other tangible property	Damage or total loss	SAR	1,846,544	SAR	1,221,606	345,449	Part or all of claim is unsubstantiated. Calculated loss is less than loss alleged.	Paras. 19, 185-192, 16	389,514
									KWD	9,865	KWD	5,564				
							Contract	Interrupted service contract	KWD	152,187	KWD	Nil	Nil	No proof of actual loss.	Paras. 19, 67-70, 87-92	
							Payment or relief to others	Repatriation costs	SAR	153,360	SAR	129,078	34,467	Part or all of loss is not direct.	Paras. 23, 95-97, 170-175	
							Business loss or course of dealing	Cancelled operations	SAR	237,094	SAR	19,760	9,598	No proof of actual loss; Part or all of claim is unsubstantiated; Part or all of the loss is outside the compensable period; Insufficient evidence of the value of the claimed loss.	Paras. 19, 87-92, 95-97	
									KWD	1,800	KWD	1,249				
70	Saudi Arabia	4002515	National Engineering Services and Marketing Company	SAR	309,113	82,540	Contract	Interrupted service contract	SAR	1,115	SAR	Nil	Nil	Part or all of loss is outside the compensable area.	Paras. 87-92, 95-97	29,802
							Contract	Interrupted service contract	SAR	7,942	SAR	3,971	1,060	Part or all of claim is unsubstantiated.	Paras. 19, 87-92	
							Business loss	Decline in Business	SAR	81,455	SAR	59,264	15,825	Insufficient evidence of value of claimed loss; No proof that part or all of the loss is direct.	Paras. 19, 87-92, 129-133	

				Total amount claimed, including previously amended a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD a/	Type of Loss	Sub-category	Amount claimed in original currency		Amount recommended having regard to currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report section	Total of amount recommended in USD
							Business loss	Increased costs	SAR	5,295	SAR	Nil	Nil	Part or all of loss is not direct	Paras 23, 150, 151, 154	
							Business loss	Increased costs	SAR	118,816	SAR	36,526	9,753	Part or all of loss is outside compensable area	Paras 95-97, 151, 152, 154	
							Payment or relief	Safety and protective measures	SAR	94,580	SAR	11,850	3,164	Part or all of loss is outside compensable area	Paras 95-97, 179-181	
71	South Arabia	4002516	Almoco Technical Services Co Ltd	SAR	149,574	39,940	Contract	Interrupted service contract	SAR	6,885	SAR	1,163	311	Calculated loss is less than loss alleged. Part or all of the claim is unsubstantiated	Paras 16, 87, 92, 19	15,403
							Contract	Interrupted service contract	SAR	95,342	SAR	14,196	3,829	Calculated loss is less than loss alleged. Part or all of the claim is unsubstantiated. Failure to establish appropriate efforts to mitigate	Paras 16, 87, 92, 19, 49-55	
							Contract	Increased costs	SAR	78,079	SAR	42,173	11,261	Part or all of the loss is unsubstantiated. No proof that part or all of the loss is direct. Part or all of loss is outside the compensable area	Paras 19, 87, 92, 129, 133, 23, 95-97	
							Payment to relief to others	Evacuation	SAR	75,666	SAR	Nil	Nil	No proof that part or all of the loss is direct	Paras 19, 23, 170-175	
72	Saudi Arabia	4002517	National Maintenance and Marine Services Co Ltd	SAR	12,421	3,317	Business loss or source of funding	Increased costs	SAR	12,421	SAR	12,421	3,317	N/A	N/A	3,317
73	Saudi Arabia	4002518	Pannesmo Co Limited	SAR	161,490	43,124	Contract	Interrupted service contract	SAR	10,065	SAR	270	72	Part or all of loss is unsubstantiated. Part or all of loss is outside compensable area	Para 19, 87, 92, 95-97	1,670

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Contract	Interrupted service contract	SAR	151,434	SAR	5,984	1,598	Part or all of loss is unsubstantiated; Part or all of loss is outside compensable area; Failure to establish appropriate efforts to mitigate.	Paras. 19, 87-92; 95-97; 49-55	
74	Saudi Arabia	4002519	National Port Services Co Ltd	SAR	796,125	212,583	Contract	Interrupted service contract	SAR	72,383	SAR	27,710	7,399	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated; Part or all of loss is outside compensable area	Paras. 16; 19, 87-92; 95-97	118,326
							Contract	Interrupted service contract	SAR	426,865	SAR	126,713	33,835	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated; Part or all of loss is outside compensable area; Failure to establish appropriate efforts to mitigate	Paras. 16; 19, 87-92; 95-97, 49-55	
							Business loss	Increased costs	SAR	231,427	SAR	231,427	61,796	N/A	N/A	
							Relief to others	Security	SAR	65,450	SAR	57,283	15,296	Part or all of claim is unsubstantiated; Insufficient evidence of proof of loss	Paras. 19; 170-175, 179-181	
75	Saudi Arabia	4002521	Namma Cargo Services Co Ltd	SAR	72,505	19,360	Business loss or course of dealing	Increased costs	SAR	52,832	SAR	18,713	4,997	Insufficient evidence of value of claimed loss; Part or all of loss is not direct	Paras. 19, 129-133, 23	9,887
							Business loss or course of dealing	Increased costs	SAR	3,673	SAR	2,316	618	Insufficient evidence of the value of claimed loss; Part or all of loss is not direct	Paras. 19, 150, 152, 154, 23	
							Payment or relief to others	Security costs	SAR	16,000	SAR	16,000	4,272	N/A	N/A	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/					Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub category	Amount claimed in original currency			Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
76	Saudi Arabia	4002523	Al Majal Service Master Limited Liability Company	SAR	1,181,082	315,376	Contract	Service provided not paid for	SAR	1,123,082	SAR	162,177	43,305	Part or all of claim is unsubstantiated, Part or all of loss is outside the compensable area.	Paras 19, 95-97	43,385
							Real Property	Damage or total loss	SAR	55,000	SAR	Nil	Nil	Part or all of claim is unsubstantiated.	Paras 19, 197-199	
							Other tangible property	Damage or total loss	SAR	3,000	SAR	900	80	Part or all of claim is unsubstantiated.	Paras 19, 185-192	
77	Saudi Arabia	4002527	Alireza Deka Transport Co Ltd	SAR	2,105,987	562,346	Business loss or course of dealing	Increased costs	SAR	1,903,876	SAR	Nil	Nil	Part or all of claim is unsubstantiated.	Paras 19, 129-133	Nil
							Payment or relief to others	Security measures	SAR	202,111	SAR	Nil	Nil	Part or all of claim is unsubstantiated.	Paras 19, 170-175, 179-181	
78	Saudi Arabia	4002534	Bakri Bunker Trading Co Ltd	USD	13,367,647	13,367,647	Business loss or course of dealing	Decline in business	SAR	22,911,663	SAR	Nil	Nil	Part or all of the loss is unsubstantiated. Part or all of the loss is not direct.	Paras 19, 93-111	Nil
							Business loss or course of dealing	Increased costs	SAR	27,217,012	SAR	Nil	Nil	Part or all of the loss is unsubstantiated. Part or all of the loss is not direct.	Paras. 19, 127-154, 23	
79	Saudi Arabia	4002535	Bakri Navigation Co Ltd	USD	2,088,088	2,088,088	Business Loss or course of dealing	Increased costs	USD	259,022	USD	Nil	Nil	Part or all of the loss is outside the compensable area.	Paras. 95-97, 150, 152, 154	Nil
							Business Loss or course of dealing	Increased costs	USD	1,829,066	USD	Nil	Nil	Part or all of the loss is not direct, Part or all of the loss is outside the compensable area, Part or all of the loss is outside the compensable period	Paras 123, 87-92, 95-97	
80	Saudi Arabia	4002544	Yusuf Bin Ahmed Kanoo	SAR	9,527,851	2,544,152	Contract	Goods shipped, lost in transit	USD	87,500	USD	Nil	Nil	Part or all of loss is unsubstantiated. No proof that part or all of the loss is direct.	Paras 19, 23	431,376

				Total amount claimed, including pecuniary enhancements a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No	Claimant Name	Amount claimed in original currency d/		Amount claimed restated in USD e/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amounts recommended in USD
							Contract	Goods shipped, lost in transit	SAR	305,632	SAR	301,800	80,587	Calculated loss is less than loss alleged	Paras. 16	
							Contract	Services provided but not paid for	SAR	272,768	SAR	196,154	114,194	Part or all of claim is unsubstantiated.	Paras. 19, 31-45	
									USD	61,816	USD	61,816				
							Business loss	Decline in business	SAR	6,072,350	SAR	445,746	119,024	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated; Part or all of loss is not direct.	Paras. 16, 93-111; 19, 23	
							Business loss	Increased costs	SAR	298,599	SAR	Nil	Nil	No proof that part or all of the loss is direct	Paras. 19, 150, 152, 154, 95-97	
							Business loss	Increased costs	SAR	1,372,170	SAR	288,430	77,017	Part or all of loss is unsubstantiated	Paras. 19, 129-133	
							Payment or relief to others	Security	SAR	325,229	SAR	Nil	Nil	Part or all of loss is not direct.	Paras. 164-165	
							Payment or relief to others	Security	SAR	303,750	SAR	151,875	40,554	Part or all of loss is unsubstantiated; No proof that all or part of the loss is direct.	Paras. 19, 23, 95-97, 170-175	
							Claim Preparation Costs	Accountants fees	SAR	12,000	SAR	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 220	
81	Saudi Arabia	000550	ISCOSA	USD	1,130,948	1,130,948	Contract	Services provided not paid for	SAR	211,674	SAR	13,397	3,577	"Arising prior to" exclusion; Failure to establish appropriate efforts to mitigate	Paras. 30-23, 31-41 53	267,041
							Payment or relief to others	Evacuation and relocation	SAR	2,592,385	SAR	673,096	179,732	Part or all of claim is unsubstantiated	Paras. 19, 95-97, 170-175	

				Total amount claimed, including currency amendments c/			Breakdown of amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC Claim No	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Increased costs	SAR	1,254,071	SAR	313,518	83,716	Part or all of claim is unsubstantiated	Paras. 19, 95-97, 129-133	
							Payment or relief to others	Necessary and protective measures	SAR	80,200	SAR	64	16	Part or all of claim is unsubstantiated. Insufficient evidence of value of loss	Paras. 19, 179-181	
							Claim preparation costs		SAR	47,430	SAR	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Para. 220	
82	Singapore	4001434	Golden Merlion Trading Company	SGD	382,231	216,561	Contract	Services provided but not paid for	SGD	382,231	SGD	Nil	Nil	Part or all of loss is not direct	Paras. 23, 82-84	Nil
83	Singapore	4001435	International Factors Marine (Singapore) Pte Ltd	KFO	123,045	468,308	Contract	Services provided but not paid for	KFO	117,599	KFO	Nil	Nil	No proof of actual loss. Part or all of the loss is not direct. Failure to establish appropriate efforts to mitigate	Para. 19, 25-30, 27, 28, 53	Nil
				USD	70,000		Contract	Services provided but not paid for	KFO	5,446	KFO	Nil	Nil	Part or all of the loss is not direct. Failure to establish appropriate efforts to mitigate	Paras. 23, 25, 30, 27, 53	
							Contract	Services provided but not paid for	USD	70,000	USD	Nil	Nil	No proof of actual loss. Part or all of loss is not direct	Paras. 19, 23	
84	Sri Lanka	4001491	Chairman - Sri Lanka Bureau of Foreign Employment	Claim transferred to a different category of claims												
85	Syria	5000134	Ministry of Transport and its Establishments	Claim transferred to a later "E2" instalment of claims												
86	Tunisia	4002603	Claim withdrawn													N/A

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
87	Turkey	4001627	Ucak Servisi A.S	USD	147,563	147,563	Contract	Services provided to Iraq not paid for	USD	109,271	USD	105,936	109,607	"Arising prior to" exclusion;	Paras. 20-23, 31-41	109,607
									TRL	9,810,500	TRL	9,810,500				
							Interest	Contract interest	USD	1,655	USD	Nil	Nil	Part or all of loss is unsubstantiated.	Para. 19	
							Interest	Default interest	USD	32,949	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16.	Paras. 218, 219	
88	Turkey	4001692	Deger Uluslararasi Nakliyat Mehmet Emin Deger	USD	206,982	206,982	Contract	Services provided to Iraq not paid for	USD	80,982	USD	21,001	21,001	Part or all of claim is unsubstantiated; "Arising prior to" exclusion	Paras. 19, 20-23, 31-41	21,001
							Other tangible property	Loss of use	USD	126,000	USD	Nil	Nil	Non-compensable bank balance held in Iraq	Paras. 193,194	
89	Turkey	4001696	Turkish State Railways (TCDD)	USD	11,633,988	11,633,988	Contract	Interrupted contract	TRL	30,781,172,333	TRL	Nil	Nil	No proof that part or all of the loss is direct.	Paras. 19, 23, 200-202	42,156
							Contract	Interrupted contract	TRL	1,149,743,200	TRL	Nil	Nil	No proof that part or all of the loss is direct; No proof of actual loss.	Paras. 19, 23, 129-133	
							Contract	Interrupted contract	TRL	1,799,707,990	TRL	Nil	Nil	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct.	Paras. 19; 23, 63-66	
							Business loss	Course of dealing	TRL	8,171,614,541	TRL	Nil	Nil	Part or all of claim is unsubstantiated. Part or all of loss is not direct; Loss is not compensable under Governing Council decision 19.	Paras. 19; 23; 93-103, 112-126, 125	
							Business loss	Course of dealing	USD	6,899,062	USD	Nil	Nil	No proof that part or all of the loss is direct.	Paras. 19, 23, 93-103, 112-126, 124	

				Total amount claimed, including permissible amendments a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Costs incurred	USD	934,260	USD	42,156	42,156	Part or all of claim is unsubstantiated; Part or all of loss is outside the compensable period; Failure to establish appropriate efforts to mitigate	Paras. 19; 95-97, 150, 153, 154	
90	Turkey	4001701	Tezis Tasimacilik Limited Sirketi (Tezis Transport Co. Ltd)	USD	27,250	27,250	Other Tangible property	Loss of use	IQD	8,490	IQD	Nil	Nil	Non-compensable bank balance held in Iraq.	Paras. 193, 194	Nil
91	Turkey	4001714	Ekonur Economy Tourism Transport Foreign Trade Inc	USD	751,770	751,770	Tangible property	Loss of tangible property in Iraq	TRL	166,543,250	TRL	41,635,312	15,580	Part or all of claim is unsubstantiated	Paras 19, 185 192	66,908
							Contract related losses	Interrupted contract	USD	86,400	USD	Nil	Nil	Part or all of claim is unsubstantiated.	Paras 19, 49 55, 63 66, 67-70	
							Business loss	Increased costs	TRL	98,352,000	TRL	Nil	Nil	Part or all of claim is unsubstantiated.	Paras 19, 129-133	
							Contract related losses	Unpaid for goods or services	TRL	321,952,575	TRL	Nil	Nil	Part or all of claim is unsubstantiated.	Paras 19, 25-41	
							Contract loss	Interrupted contract	TRL	1,011,052,020	TRL	137,163,633	51,328	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras 16, 19 49-55, 67-70, 76-80	
							Interest		USD	125,295	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16.	Paras 218, 219	
92	Turkey	4001721	Gunes Ekspres Havacilik A.S.	USD	100,930	121,896	Business loss	Increased costs	USD	100,930	USD	Nil	Nil	Part or all of loss is outside compensable area	Paras 95-97, 150 152, 154	Nil
				DEM	32,749				DEM	32,749						

				Total amount claimed, including permissible amendments a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
93	United Arab Emirates	4005971	Dubai National Air Travel Agency (DNATA)	USD	3,817,000	3,817,000	Business loss	Decline in business	AED	14,018,000	AED	2,120,828	577,725	Part or all of loss is outside compensable area.	Paras. 93-103, 112-126, 122	577,725
94	United Kingdom	4001803	Coopers & Lybrand Associates Limited (C&L)	KWD	190,089	657,747	Contract	Services provided but not paid for	KWD	74,804	KWD	40,200	139,100	Calculated loss is less than loss alleged. Insufficient evidence of value of claimed loss	Paras. 16, 19, 49-55, 62	158,752
							Contract	Services provided but not paid for	GBP	138,000	GBP	Nil	Nil	No proof that part or all of the loss is direct	Paras. 23, 25-30, 27	
							Contract	Interrupted service contract	GBP	42,448	GBP	10,612	19,652	Insufficient evidence of value of claimed loss	Paras. 19, 49-55, 63-66	
							Contract	Interrupted services contract	KWD	33,500	KWD	Nil	Nil	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct.	Paras. 19, 23, 73-75	
95	United Kingdom	4001813	Designaire Limited	GBP	129,804	246,776	Tangible property	Total loss	GBP	129,804	GBP	2,379	4,406	Insufficient evidence of value of claimed loss	Paras. 19, 185-192	4,406
96	United Kingdom	4001820	Econsult Limited	GBP	141,508	277,851	Business loss	Decline in business	GBP	28,922	GBP	Nil	Nil	Part or all of the claim is unsubstantiated; No proof of actual loss	Paras. 19, 93-111	71,360
				KWD	2,550		Business loss	Increased costs	GBP	72,304	GBP	36,152	71,360	Part or all of the claim is unsubstantiated. Insufficient evidence of value of claimed loss	Paras. 19, 185-192	
									KWD	2,550	KWD	1,275				
							Interest		GBP	40,282	GBP	Awaiting decision.	Awaiting decision.	To be determined by Governing Council decision 16.	Paras. 218, 219	
97	United Kingdom	4001821	London Centre (Oxford) Limited	GBP	12,296	23,376	Business loss	Increased costs	GBP	3,000	GBP	300	575	Part or all of claim is unsubstantiated	Paras. 19, 129, 133	15,889
							Payment or relief to others	Detention	GBP	8,780	GBP	7,902	15,314	Part or all of claim is unsubstantiated	Paras. 19, 166-169	

				Total amount claimed, including permissible amendments a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency of currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Payment or relief to others	Support	GBP	516	GBP	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 19, 166-169	
98	United Kingdom	4001852	University of North London	GBP	14,160	26,920	Business loss	Increased costs	GBP	6,260	GBP	Nil	Nil	No proof of actual loss	Paras. 19, 129-133	Nil
							Business loss	Increased costs	GBP	3,000	GBP	Nil	Nil	No proof of actual loss	Paras. 19, 129-133	
							Business loss	Increased costs	GBP	1,900	GBP	Nil	Nil	No proof of actual loss	Paras. 19, 129-133	
							Business loss	Increased costs	GBP	3,000	GBP	Nil	Nil	No proof of actual loss	Paras. 19, 129-133	
99	United Kingdom	4001855	Middle East Video Ltd	USD	1,360,600	1,360,600	Other tangible property	Damage or total loss	USD	457,000	USD	257,063	257,063	Insufficient evidence of value of claimed loss	Paras. 19, 185-192	317,697
							Other tangible property	Damage or total loss	USD	164,600	USD	37,060	37,060	Insufficient evidence of value of claimed loss	Paras. 19, 185-192	
							Real property	Damage or total loss	KWD	17,132	KWD	5,742	19,869	Insufficient evidence of value of claimed loss	Paras. 19, 197-199	
							Other tangible property	Damage or total loss	KWD	3,259	KWD	326	1,128	Insufficient evidence of value of claimed loss	Paras. 19, 185-192	
							Real property	Damage or total loss	USD	10,000	USD	2,577	2,577	Calculated loss is less than claimed loss; insufficient evidence of value claimed loss	Paras. 19, 197-199	
							Business Loss	Decline in Business	USD	192,000	USD	Nil	Nil	No proof that part or all of the loss is direct	Paras. 19, 23, 93-111	
							Business Loss	Decline in Business	USD	50,000	USD	Nil	Nil	No proof of actual loss	Paras. 19, 93-111	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business Loss	Decline in Business	USD	400,000	USD	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 93-111	
							Contract	Services provided but not paid for	USD	20,000	USD	Nil	Nil	No proof that part or all of the loss is direct.	Paras 25-30, 27	
100	United Kingdom	4001866	Memorex Telex (UK) Limited	USD	49,166	49,166	Contract	Services provided to Iraq but not paid for	USD	49,166	USD	14,150	14,150	"Arising prior to" exclusion; Part or all of claim is unsubstantiated.	Paras. 20-23, 31-41	14,150
101	United Kingdom	4001868	Peter Richards & Partners International	GBP	7,741	14,717	Contract	Services provided to Iraq but not paid for	GBP	4,250	GBP	2,125	3,935	Part or all of claim is unsubstantiated	Paras. 19, 81-86, 85	4,446
							Business loss	Increased costs	GBP	1,428	GBP	276	511	Part or all of claim is unsubstantiated; No proof of actual loss.	Paras. 19, 129-133, 137-143, 182-184	
							Claim preparation costs		GBP	346	GBP	Awaiting decision.	Awaiting decision.	To be resolved by Governing Council.	Para 220	
							Interest		GBP	1,717	GBP	Awaiting decision.	Awaiting decision.	To be determined by Governing Council decision 16.	Paras 220-221	
102	United Kingdom	4001885	Racal Radar Defence Systems Limited	GBP	91,472	173,902	Contract loss	Interrupted service contract	GBP	57,500	GBP	55,500	102,778	Calculated loss is less than loss alleged.	Paras 16, 49 60, 67-70	135,403
							Business loss	Increased costs	GBP	6,497	GBP	Nil	Nil	Part or all of claim is unsubstantiated; Part or all of loss is not direct.	Paras 19; 23, 129-133	
							Other tangible property	Damage or total loss	GBP	11,885	GBP	7,153	13,246	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated.	Paras. 16, 19, 185-192	

				Total amount claimed, excluding permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Payment or relief to others	Personal property reimburse ment	GBP	15,590	GBP	10,000	19,380	Calculated loss is less than loss alleged.	Paras 16, 176-178	
103	United Kingdom	4001889	Caesar/GCC In-Flite Services Ltd	GBP	1,027,512	1,953,445	Contract	Interrupted service contract	GBP	353,511	GBP	88,378	163,663	Part or all of claim is unsubstantiated	Paras 19, 49-60, 67-70	173,770
							Contract	Interrupted service contract	GBP	130,289	GBP	429	794	Part or all of claim is unsubstantiated; Part or all of loss is outside compensable period. Part or all of loss is outside compensable area	Paras 19, 81-86, 95-97	
							Contract	Interrupted service contract	GBP	47,066	GBP	5,029	9,313	Part or all of claim is unsubstantiated; Part or all of loss is outside compensable period. Part or all of loss is outside compensable area.	Paras 19, 81-86, 95-97	
							Contract	Interrupted service contract	GBP	496,646	GBP	Nil	Nil	Part or all of loss is outside compensable area	Paras 81-86, 95-97	
104	United Kingdom	4001904	Ray Moore Animation Limited	GBP	9,810	18,650	Contract	Services provided not paid for	GBP	6,000	GBP	3,000	5,556	Part or all of claim is unsubstantiated	Paras 19, 25-30	5,556
							Interest		GBP	3,810	GBP	Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16	Paras 220-221	
105	United Kingdom	4001919	David Sutton Motorsport Limited (in administrative receivership)	GBP	129,959	247,070	Contract	Interrupted service contract	GBP	70,400	GBP	16,496	30,548	Part or all of claim is unsubstantiated	Paras 19, 181-186	47,092
							Tangible property	Loss of property	GBP	59,559	GBP	8,934	16,544	Insufficient evidence of value of claimed loss	Paras 19, 185-192	

				Total amount claimed, including permissible amendments a/			Reclassified amount ψ				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
106	United Kingdom	4001946	Posford Duvivier	GBP	180,941	343,994	Contract	Interrupted service contract	KWD	2,281	KWD	1,140	3,945	Calculated loss is less than loss alleged	Paras. 16, 49-60, 67-70	108,533
							Business loss	Increased costs	GBP	3,214	GBP	Nil	Nil	No proof that part or all of the loss is direct.	Paras. 23, 129-133	
							Contract	Interrupted service contract	GBP	24,000	GBP	24,000	44,444	No proof that part or all of the loss is direct.	Paras. 23, 129-133	
									KWD	4,890	KWD	Nil				
							Tangible property	Total loss	KWD	70	KWD	70	242	N/A	N/A	
							Payment or relief to others	Evacuation costs	GBP	18,111	GBP	1,071	2,076	Insufficient evidence of value of claimed loss. No proof of actual loss.	Paras. 19, 170-175	
							Payment or relief to others	Personal property reimbursement	GBP	119,350	GBP	29,838	57,826	Insufficient evidence of value of claimed loss.	Paras. 19, 176-178	
107	United Kingdom	4001949	Devonshire Executive Ltd	USD	27,688	28,057	Contract	Services provided not paid for	USD	27,688	USD	Nil	Nil	No proof that part or all of the loss is direct.	Paras. 25-30, 27	Nil
				GBP	194				GBP	194	GBP					
108	United Kingdom	4001950	Golder Associates (UK) Ltd	GBP	56,472	107,361	Contract	Interrupted service contract	KWD	10,000	KWD	Nil	Nil	Part or all of claim is unsubstantiated. Insufficient evidence of value of claimed loss.	Paras. 19, 49-60, 67-70	Nil
							Contract	Interrupted service contract	GBP	11,500	GBP	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 49-60, 63-66	
							Business loss	Loss of use	KWD	10,312	Consideration of this portion of the claim has been deferred to a later "E.2" instalment.				Para. 2.	
							Other Tangible property	Exchange rate loss	KWD	3,922	KWD	Nil	Nil	No proof that part or all of the loss is direct.	Paras. 200-202	

				Total amount claimed, including irremissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
109	United Kingdom	4002007	Roxby Engineering International Ltd	GBP	41,141	78,215	Tangible property	Damage or total loss	GBP	4,430	GBP	Nil	Nil	Calculated loss is less than loss alleged	Paras. 16, 185-192	25,857
							Contract	Goods shipped to Iraq but not paid for	GBP	6,900	GBP	6,900	12,778	N/A	N/A	
							Contract	Services provided to Kuwaiti clients but not paid for	AED	16,155	AED	Nil	Nil	No proof that part or all of the loss is direct	Paras. 25-30, 27	
							Business loss	Increased costs	GBP	20,403	GBP	6,801	13,079	Insufficient evidence of value of claimed loss; No proof that part or all of the loss is direct	Paras. 19, 23, 129-133	
							Business loss	Increased costs	GBP	6,900	GBP	Nil	Nil	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras. 19, 23, 147-149	
110	United Kingdom	4002008	STML Ltd	USD	809,441	1,999,538	Contract loss	Interrupted contract	USD	47,505	USD	11,877	61,202	Calculated loss is less than loss alleged	Paras. 16, 49-60, 67-70	140,432
				KWD	343,938				KWD	255,173	KWD	14,255				
							Tangible property	Loss of property	KWD	57,420	KWD	Nil	Nil	Part or all of claim is unsubstantiated; Insufficient evidence of value of claimed loss	Paras. 19, 185-192	
							Tangible property	Loss of property	USD	677,912	USD	67,791	77,372	Part or all of claim is unsubstantiated; No proof of actual loss	Paras. 19, 185-192	
									KWD	27,688	KWD	2,769				
							Business loss	Increased costs	USD	84,021	USD	1,858	1,858	Calculated loss is less than loss alleged; Part or all of loss is unsubstantiated; No proof of actual loss	Paras. 16, 19, 129-133	

				Total amount claimed, including permissible amendments a/			Reclassified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Loss of use	KWD	3,657	Consideration of this portion of the claim has been deferred to a Later "E2" instalment				Para. 2	
111	United Kingdom	4003009	Funds Switching Technologies Ltd	GBP	21,705	41,264	Tangible property	Total loss	GBP	2,950	GBP	2,065	3,824	Insufficient evidence of value of claimed loss	Paras. 19, 185-192	3,824
							Contract	Interrupted service contract	GBP	6,730	GBP	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 19, 49-60, 62, 67-70	
							Contract	Interrupted service contract	GBP	2,600	GBP	Nil	Nil	Part or all of claim is unsubstantiated. No proof of actual loss	Paras. 19, 49-60, 63-66	
							Business loss	Decline in Business	GBP	9,425	GBP	Nil	Nil	Part or all of claim is unsubstantiated. No proof of actual loss	Paras. 19, 93-111	
112	United Kingdom	4002015	Gardner Merchant Limited	KWD	154,370	534,152	Contract	Interrupted service contract	KWD	92,750	KWD	3,675	12,716	Calculated loss is less than loss alleged. Insufficient evidence of value of claimed loss	Paras. 16, 19, 49-60, 67-70	15,145
							Business loss or course of dealing	Increased costs	KWD	61,620	KWD	702	2,429	Part or all of claim is unsubstantiated	Paras. 19, 129-133	
113	United Kingdom	4002045	P&O Containers Ltd.	GBP	3,495,413	6,645,272	Business loss	Course of dealing	USD	873,235	USD	Nil	Nil	Part or all of claim is unsubstantiated. Part or all of loss is outside compensable area	Paras. 19, 93-103, 112-126	Nil
							Business loss	Course of dealing	GBP	1,334,000	GBP	Nil	Nil	Part or all of claim is unsubstantiated. Part or all of loss is outside compensable area	Paras. 19, 93-103, 112-126	
							Business loss	Course of dealing	GBP	601,000	GBP	Nil	Nil	Part or all of claim is unsubstantiated. Part or all of loss is outside compensable area	Paras. 19, 93-103, 112-126	

				Total amount claimed, including reasonable amendments d/			Reclassified amount e/				Decision of the Panel of Commissioners g/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Course of dealing	USD	821,000	USD	Nil	Nil	Part or all of claim is unsubstantiated; Part or all of loss is outside compensable area	Paras 19, 93-103, 112-126	
							Business loss	Increased costs	USD	115,068	USD	Nil	Nil	Part or all of claim is unsubstantiated; Part or all of loss is outside compensable area	Paras 19, 95-97, 150, 152, 154	
							Business loss	Increased costs	DEM	9,651	DEM	Nil	Nil	Part or all of claim is unsubstantiated; Part or all of loss is outside compensable area	Paras 19, 95-97, 150, 153, 154	
							Other tangible property	Total loss	GBP	207,184	GBP	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 185-192, 189-190	
									USD	187,756	USD					
114	United Kingdom	4002052	The Richards Hogg Group Limited	GBP	10,000	19,011	Payment or relief to others	Personal property loss	GBP	10,000	GBP	Nil	Nil	Reduction to avoid multiple recovery	Para. 17	Nil
115	United Kingdom	4002053	Richards Hogg International (Gulf Adjusters) Limited	USD	43,323	43,323	Other Tangible property	Damage or total loss	KWD	1,303	KWD	318	1,100	Calculated loss is less than loss alleged; Insufficient evidence of value of claimed loss	Paras 16, 19, 185-192	1,100
							Other Tangible property	Total loss	KWD	3,858	KWD	Nil	Nil	No proof that part or all of the loss is direct	Paras 19, 23, 195-196	
							Contract	Interrupted contracts	KWD	2,847	KWD	Nil	Nil	Part or all of loss is unsubstantiated	Para. 19, 25-30	
							Other Tangible property	Total loss	USD	15,710	USD	Nil	Nil	No proof of actual loss; No proof that part or all of the loss is direct	Paras 19, 23	
116	United Kingdom	4002054	Richards Hogg Limited	GBP	179,776	341,779	Contract	Services provided to Iraq but not paid for	GBP	111,014	GBP	3,813	8,216	"Arising prior to" exclusion	Paras 20-23, 31-41	115,344
									USD	1,155	USD	1,155				
							Contract	Interrupted service contracts in Iraq	GBP	68,058	GBP	57,839	107,128	Insufficient evidence of value of claimed loss	Paras 19, 49-55, 62-76, 80	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
117	United Kingdom	4002058	Toplis and Harding (International) Limited	KWD	67,910	234,983	Business loss or course of dealing	Increased costs	GBP	22,500	GBP	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 19, 129-133	72,588
									USD	3,300	USD					
									KWD	2,435	KWD					
							Business loss or course of dealing	Increased costs	KWD	8,840	KWD	6,698	23,176	Insufficient evidence of value of claimed loss	Paras 19, 147-149	
							Business loss	Decline in Business	KWD	26,779	KWD	10,043	34,751	Calculated loss is less than loss alleged	Paras 16, 93-111	
							Other Tangible property	Damage or total loss	KWD	5,414	KWD	4,237	14,661	Calculated loss is less than loss alleged. Insufficient evidence of value of claimed loss	Paras 16, 19, 185-192	
							Interest		KWD	13,364	KWD	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras 218, 219	
118	United Kingdom	4002085	Hunting Technical Services Limited	GBP	673,157	1,279,766	Contract	Interrupted services contract	USD	881,973	USD	22,050	22,050	Calculated loss is less than loss alleged. Insufficient evidence of value of claimed loss. No proof of actual loss.	Paras 16, 19, 49-60, 67-70	133,910
							Contract	Interrupted services contract	GBP	25,164	GBP	11,201	28,926	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated. No proof that part or all of the loss is direct	Paras 16, 19, 23, 49-60, 62	
									KWD	3,235	KWD	2,365				
							Contract	Interrupted services contract	GBP	47,226	GBP	39,893	82,184	Calculated loss is less than loss alleged. Part or all of loss is unsubstantiated. No proof that part or all of the loss is direct	Paras 16, 19, 23, 49-60, 63-66	
									KWD	2,401	KWD	2,401				
							Tangible property	Damage or total loss	GBP	559	GBP	140	405	Insufficient evidence of value of claimed loss	Paras 19, 185-192	
									KWD	170	KWD	42				

				Total amount claimed, including permissible amendments d/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting State	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-Category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Payment or relief	Property reimbursement	GBP	710	GBP	178	135	Insufficient evidence of value of claimed loss	Paras. 19, 176-178	
119	United Kingdom	4002110	Barker & Carson Ltd Trading as Insight Surveys	GBP	296,420	563,536	Contract	Services provided but not paid for	GBP	63,871	GBP	6,500	12,778	Insufficient evidence of value of loss claimed. No proof that part or all of the loss is direct	Paras. 25-30, 27	90,112
							Other Tangible Property	Damage or total loss	GBP	101,092	GBP	35,750	66,204	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated	Paras. 16, 19, 185-192	
							Business loss	Decline in Business	GBP	43,680	GBP	5,014	9,647	Insufficient evidence of value of claimed loss. Calculated loss is less than alleged loss	Paras. 16, 19, 93-111	
							Business loss	Increased costs	GBP	5,089	GBP	774	1,488	Reduction to avoid multiple recovery. Part or all of claim is unsubstantiated. No proof that part or all of the loss is direct	Paras. 17, 19, 23, 120-133	
							Business loss	Decline in business	GBP	21,600	GBP	Nil	Nil	Insufficient evidence of value of claimed loss	Paras. 19, 93-111	
							Business loss	Costs incurred	GBP	2,000	GBP	Nil	Nil	No proof that part or all of the loss is direct	Paras. 19, 23	
							Interest	Delay in payment	GBP	49,171	GBP	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras. 218, 219	
420	United Kingdom	4002162	Newland Engineering Co Ltd	GBP	27,835	52,919	Payment on relief to others	Detention	GBP	9,942	GBP	9,942	19,267	N/A	N/A	31,067
							Contract	Interrupted service contract	GBP	5,584	GBP	5,330	9,852	Insufficient evidence of value of claimed loss	Paras. 19, 129-133	
							Business loss	Decline in business	GBP	11,536	GBP	1,216	2,325	Part or all of claim is unsubstantiated	Paras. 19, 93-111	

				Total amount claimed, including permissible amendments a/			Breakup of claimed amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Payment or relief to others	Detention	GBP	266	GBP	266	516	N/A	N/A	
							Payment or relief to others	Detention	GBP	507	N/A	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 166-169	
121	United Kingdom	4002181	CITO	KWD	182,542	631,632	Contract	Interrupted service contract	KWD	166,861	KWD	502	1,737	Calculated loss is less than loss alleged	Paras 16, 49-60, 67-70	17,408
							Contract	Interrupted service contract	KWD	9,145	KWD	1,372	4,747	Insufficient evidence of value of claimed loss	Paras 19, 49-60, 62	
							Tangible property	Damage or loss	KWD	6,535	KWD	3,157	10,924	Part or all of loss is unsubstantiated	Paras 19, 185-192	
122	United Kingdom	4002202	KPMG Management Consulting	GBP	166,784	203,011	Business loss	Loss of use	GBP	26,457	Consideration of this portion of the claim has been deferred to a later "E2" instalment				Para. 2	Nil
							Contract	Interrupted service contract	GBP	55,218	GBP	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 49-60, 67-70	
							Tangible property	Total loss	GBP	9,000	GBP	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 185-192	
							Interest		GBP	16,109	GBP	Awaiting decision	Awaiting decision	To be determined by Governing Council decision 16	Paras 218, 219	
123	United Kingdom	4002203	Lloyd's Register of Shipping	GBP	1,015,470	1,930,551	Tangible property	Damage or total loss	IQD	2,000	IQD	1,000	30,492	Calculated loss is less than loss alleged. Part or all of loss is unsubstantiated. Insufficient evidence of value of claimed loss	Paras 16, 19, 185-192	352,490
									KWD	11,610	KWD	1,883				
							Tangible property	Loss of use	KWD	538	KWD	404	1,198	Part or all of claim is unsubstantiated	19, 185-192, 188	

				Total amount claimed, including recoverable amendments a/			Re-classified amount b/				Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Tangible property	Loss of use	IQD	8,335	IQD	Nil	Nil	Part or all of claim is unsubstantiated	19, 193-194	
							Real property	Loss of use	IQD	8,660	IQD	2,325	14,656	Part or all of claim is unsubstantiated. Part or all of claim is outside the compensable period. No proof of actual loss	Paras. 19, 95-97, 134-136	
									KWD	7,950	KWD	2,075				
							Real property	Loss of use	KWD	1,365	KWD	Nil	Nil	Part or all of claim is unsubstantiated. No proof that part or all of the loss is direct. Failure to establish appropriate efforts to mitigate	Paras. 19, 23, 134-136	
							Real property	Damage or total loss	KWD	860	KWD	250	865	Part or all of claim is unsubstantiated	Paras. 19, 193-199	
							Contract	Interrupted service contract	KWD	57,720	KWD	19,240	66,574	Calculated loss is less than loss alleged	Paras. 16, 49-60, 67-70	
							Contract	Services provided but not paid for	KWD	9,705	KWD	Nil	Nil	No proof that part or all of the loss is direct	Paras. 25, 30, 27	
							Contract	Interrupted service contract	GBP	426,000	GBP	19,525	46,157	Calculated loss is less than loss alleged	Paras. 16, 49, 55, 67, 70, 76, 80	
							Contract	Services provided but not paid for	GBP	63,033	GBP	28,696	53,141	Part or all of claim is unsubstantiated; "Arising prior to" exclusion	Paras. 19, 20, 23, 31, 41	

				Total amount claimed, including permissible amendments a/			Reclassified amount b/				Decision of the Panel of Commissioners c/						
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency		Amount claimed restated in USD d/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD	
							Business loss	Increased costs	GBP	31,822	GBP	31,822	61,447	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated	Paras 16, 19, 129-133		
									IQD	6,050	IQD	151					
							Business loss	Increased costs	KWD	3,084	KWD	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 147-149		
							Payment or relief to others	Repatriation	JOD	1,228	JOD	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 170-175		
							Payment or relief to others	Personal property reimbursement	GBP	215,628	GBP	21,563	41,789	Insufficient evidence of value of claimed loss	Paras 19, 176-178		
							Payment or relief to others	Support	GBP	57,090	GBP	23,721	45,971	Calculated loss is less than loss alleged. Part or all of claim is outside the compensable period	Paras 16, 95-97, 182-184		
									KWD	550							
124	United Kingdom	4002204	DCS Group Ltd	GBP	84,902	161,410	Contract	Interrupted service contract	GBP	19,698	GBP	Nil	Nil	No proof that part or all of the loss is direct	Paras 25-30, 27	39,378	
							Contract	Interrupted service contract	GBP	35,882	GBP	20,094	37,211	Part or all of claim is unsubstantiated; No proof that part or all of the loss is direct	Paras 19, 23, 49-60, 63-66		
							Contract	Interrupted service contract	GBP	1,300	GBP	1,170	2,167	Calculated loss is less than loss alleged	Paras 16, 49-60, 67-70		
							Business loss	Loss of use	GBP	28,022	Consideration of this portion of the claim has been deferred to a later "E2" instalment				Para. 2		
125	United Kingdom	4002215	Shaw & Hatton International Limited	KWD	131,358	454,526	Contract	Services provided but not paid for	KWD	7,050	KWD	Nil	Nil	No proof that part or all of the loss is direct	Paras 25-30, 27	61,930	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/			Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency	Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Contract	Interrupted service contract	KWD 67,672	KWD	11,051	38,239	Calculated loss is less than loss alleged	Paras. 16, 49-60, 67-70	
							Business loss	Increased costs	GBP 6,000	GBP	6,000	11,494	N/A	N/A	
							Business loss	Increased costs	KWD 1,653	KWD	1,653	12,197	No proof that part or all of the loss is direct	Paras. 19, 23, 147-149	
									GBP 57,501	GBP	3,368				
							Business loss	Loss of use	KWD 689	Consideration of this portion of the claim has been deferred to a later "E2" instalment				Para. 2	
							Claim preparation costs		GBP 11,781	GBP	Awaiting decision	Awaiting decision	To be resolved by Governing Council	Paras. 222	
							Interest		KWD 19,393	KWD	Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16	Paras. 218, 219	
126	United Kingdom	4002305	Holbud Limited	USD	69,552	69,552	Business loss	Increased costs	USD 69,552	USD	33,742	33,742	Part or all of loss is outside the compensable period; Part or all of the loss is outside the compensable area	Paras. 95-97, 150, 152, 154	33,742
127	United Kingdom	4002306	Johnson Partnership Overseas Limited	GBP	71,600	136,122	Contract	Services provided to Iraq but not paid for	GBP 71,600	GBP	Nil	Nil	"Arising prior to" exclusion	Paras. 20-23, 31-41	Nil
128	United Kingdom	4002321	Murray Fenton (Middle East) Limited	KWD	75,236	260,334	Contract loss	Services provided but not paid for	KWD 2,535	KWD	Nil	Nil	No proof of actual loss; No proof that part or all of the loss is direct	Paras. 25-30, 127	6,851
							Business loss	Decline in Business	KWD 90,400	KWD	865	2,993	Insufficient evidence of value of claimed loss; Part or all of loss is outside the compensable period	Paras. 19, 93-111	
							Tangible property loss	Damage or total loss	KWD 11,150	KWD	1,115	3,858	Calculated loss is less than loss alleged; Part or all of loss is unsubstantiated	Paras. 16, 19, 185-192	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Increased costs	KWD	2,442	KWD	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 19, 129-133	
							Business loss	Increased costs	AED	108,000	AED	Nil	Nil	Part or all of claim is unsubstantiated	Paras 19, 129-133	
129	United Kingdom	4002332	Racal-Datacom Ltd	GBP	148,144	281,643	Tangible property	Total loss	GBP	34,900	GBP	11,924	31,940	Calculated loss is less than loss alleged; Part or all of claim is unsubstantiated	Paras. 16, 19, 185-192	107,818
									KWD	5,143	KWD	2,849				
							Payment or relief to others	Personal property reimbursement	GBP	26,254	GBP	19,690	38,159	Calculated loss is less than loss alleged.	Paras 16, 176-178	
							Business loss	Increased costs	GBP	75,435	GBP	19,614	37,719	Calculated loss is less than loss alleged.	Paras 16, 129 133	
130	United Kingdom	4002333	Dowell Schlumberger Corporation	USD	4,911,945	4,911,945	Other tangible property	Damage or total loss	USD	4,504,299	USD	2,595,211	2,621,086	Part or all of the claim is unsubstantiated; Insufficient evidence of value of claimed loss	Paras 19, 185-192	2,968,721
									AED	126,650	AED	94,988				
							Contract related losses	Interrupted contract	USD	241,809	USD	241,809	241,809	N/A	N/A	
							Payment or relief to others	Personal property reimbursement	USD	131,328	USD	105,826	105,826	Reduction to avoid multiple recovery. No proof of actual loss	Paras 17, 19, 176-178	
							Interest	N/A		unspecified		Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16.	Paras 218, 219	
131	United Kingdom	4002337	De-Luxe Decorators	GBP	66,442	126,316	Business loss	Decline in business	GBP	25,380	GBP	Nil	Nil	Reduction to avoid multiple recovery with second loss item; Part or all of claim is unsubstantiated	Paras 19, 93-111	9,093

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Business loss	Decline in business	GBP	37,949	GBP	4,585	8,886	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated	Paras 16, 19, 93-111	
							Payment or relief	Support	GBP	3,113	GBP	107	207	Part or all of claim is unsubstantiated. No proof that part or all of the loss is direct	Paras 19, 23, 182-184	
132	United Kingdom	4002382	Deborah Grayston Scaffolding Ltd	GBP	311,301	591,827	Other Tangible property	Total loss	GBP	67,156	GBP	42,280	208,471	Insufficient evidence of value of claimed loss	Paras 19, 185-192	237,756
									USD	68,445	USD	61,601				
									BHD	51,567	BHD	25,784				
							Business loss	Decline in business	GBP	120,000	GBP	15,433	29,285	Insufficient evidence of value of claimed loss. Part or all of the loss is outside the compensable period	Paras 19, 93 111	
133	United Kingdom	4002384	International Computers Limited	GBP	2,529,917	4,809,728	Tangible property	Damage or total loss	GBP	192,696	GBP	30,000	431,629	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated. No proof that part or all of the loss is direct	Paras 16, 19, 23, 185-192	1,184,632
									IQD	284,593	IQD	114,319				
									KWD	15,940	KWD	2,453				
							Contract	Interrupted service contract	GBP	34,985	GBP	19,060	35,296	Calculated loss is less than loss alleged. Insufficient evidence of value of claimed loss	Paras 16, 19, 49-55, 67-70, 76-80	
							Contract	Interrupted service contract	GBP	480,743	GBP	262,162	485,485	Calculated loss is less than loss alleged. Insufficient evidence of value of claimed loss	Paras 16, 19, 49-55, 67-70, 76-80	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
							Contract	Interrupted service contract	GBP	34,593	GBP	Nil	Nil	No proof that part or all of the loss is direct	Paras. 19, 23, 49-55, 67-70, 76-80	
							Contract	Interrupted service contract	GBP	31,896	GBP	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 19, 49-55, 67-70, 76-80	
							Contract	Interrupted service contract	GBP	42,436	GBP	Nil	Nil	Part or all of claim is unsubstantiated	Paras. 19, 49-55, 67-70, 76-80	
							Contract	Services provided but not paid for - Kuwait	KWD	15,513	KWD	Nil	Nil	No proof that part or all loss is direct	Paras. 25-30, 27	
							Contract	Services provided but not paid for - Iraq	GBP	458,759	GBP	11,952	70,733	"Arising prior to" exclusion	Paras. 20-23, 31-41	
									IQD	128,941	IQD	7,529				
									USD	154,032	USD	24,391				
							Contract	Interrupted service contract	GBP	200,000	KWD	18,816	65,107	Calculated loss is less than loss alleged.	Paras. 16, 49-60, 62	
							Business loss	Increased costs	GBP	27,705	GBP	6,306	12,080	Part or all of claim is unsubstantiated	Paras. 19, 129-133	
							Payment or relief to others	Personal property reimbursement	GBP	48,500	GBP	43,500	84,302	Part or all of claim is unsubstantiated	Paras. 19, 176-178	
							Interest	N/A		unspecified		Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16.	Paras. 218, 219	
134	United States of America	4000597	Chadbourne & Parke	USD	72,698	72,698	Business loss	Decline in business	USD	72,698	USD	61,250	61,250	Calculated loss is less than loss alleged.	Paras. 16, 93-111, 109	61,250

				Total amount claimed, including irrecoverable amendments a/			Reclassified amounts b/					Decision of the Panel of Commissioners c/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency			Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD
135	United States of America	4000602	G.M. Richards Enterprises, Inc.	USD	32,261	32,261	Contract	Service provided to Iraqi party not paid for	USD	32,261		USD	30,582	30,582	Part or all of claim is unsubstantiated	Paras. 19-23	30,582
136	United States of America	4002348	Med-Tek International Ltd.	USD	385,245	385,245	Other Tangible property	Total loss	USD	385,245		USD	168,123	168,123	Insufficient evidence of value of claimed loss. Part or all of claim is unsubstantiated.	Paras. 19, 185-192	168,123
137	United States of America	4002492	Arthur Andersen & Co.	USD	2,471,961	2,471,961	Contract	Services provided but not paid for	USD	169,000		USD	Nil	Nil	No proof that part or all of loss is not direct	Paras. 25-30, 27	908,532
							Contract	Interrupted services contract	USD	349,614		KWD	7,712	26,685	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated. No proof that part or all of loss is direct.	Paras. 16, 19, 23, 49-60, 62	
							Business loss	Increased costs	USD	884,265		USD	635,711	635,711	Calculated loss is less than loss alleged. Part or all of claim is unsubstantiated.	Paras. 16, 19, 129-133	
							Business loss	Increased costs	USD	845,667		KWD	61,833	213,955	Calculated loss is less than loss alleged.	Paras. 16, 129-133	
							Other Tangible property	Damage or total loss	USD	100,518		KWD	6,847	23,692	Part or all of claim is unsubstantiated.	Paras. 19, 185-192	
							Payment or relief to others	Detention	USD	122,897		USD	8,489	8,489	Calculated loss is less than loss alleged. Part or all of loss is not direct.	Paras. 16, 23, 182-184	
138	United States of America	4002510	ITS Production, Inc.	USD	586,350	586,350	Contract	Interrupted services	USD	577,850		USD	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 49-60, 62, 67-70	Nil
							Business loss	Increased costs [3rd level termination payments]	USD	8,500		USD	Nil	Nil	No proof of actual loss.	Paras. 19, 129-133	

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/						
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Report citation	Total of amount recommended in USD	
139	United States of America	4002572	Pratt and Whitney Support Services Inc	USD	180,207	180,207	Payment or relief to others	Evacuation/ Relocation	USD	112,138	USD	14,929	14,929	Part or all of claim is unsubstantiated.	Paras. 19, 170-175	14,929	
							Payment or relief to others	Evacuation/ Relocation	USD	32,045	USD	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 170-175		
							Interest		USD	36,024	USD	Awaiting decision	Awaiting decision	To be determined by Governing Council Decision 16.	Paras. 218, 219		
140	United States of America	4002583	United Technologies Corporation (Pratt and Whitney Division)	USD	31,620,260	31,620,260	Other tangible property	Damage or total loss	USD	4,038	USD	3,432	3,432	Insufficient evidence of value of claimed loss	Paras. 19, 185-192	38,613	
							Payment or relief to others	Personal property reimburse-ment	USD	11,750	USD	11,750	11,750	N/A	N/A		
							Other tangible property	Loss of use	KWD	3,157	KWD	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 195-196		
							Real property	Loss of use	USD	15,120	USD	12,852	12,852	Part or all of claim is unsubstantiated.	Paras. 19, 134-136		
							Business loss	Decline in business	USD	31,416,000	USD	Nil	Nil	Reduction to account for reimbursement from insurer for all of part of the loss alleged. Part or all of claim is unsubstantiated.	Paras. 19, 93-126		
							Payment or relief to others	Evacuation	USD	151,000	USD	10,579	10,579	Part or all of the claim is unsubstantiated. Part or all of claim is outside the compensable period.	Paras. 19, 95-97, 170-175		
							Payment or relief to others	Support	USD	11,351	USD	Nil	Nil	Part or all of claim is unsubstantiated.	Paras. 19, 182-184		

				Total amount claimed, including permissible amendments a/			Reclassified amount d/				Decision of the Panel of Commissioners e/					
	Submitting Entity	UNCC claim No.	Claimant Name	Amount claimed in original currency b/		Amount claimed restated in USD c/	Type of loss	Sub-category	Amount claimed in original currency		Amount recommended in original currency or currency of loss f/		Amount recommended in USD	Reasons for denial or reduction of award	Reparation	Total of amount recommended in USD
141	United States of America	4002584	Western Atlas Software	USD	307,750	307,750	Contract	Interrupted service contract	USD	307,750	USD	168,750	168,750	Insufficient evidence of value of claimed loss. Calculated loss is less than loss alleged. No proof of actual loss.	Paras. 16, 19, 49-60, 67-70	168,750
			Total		USD 1,383,542,862		Total									USD 43,143,817

NOTES TO TABLE OF RECOMMENDATIONS

a/ In accordance with the Governing Council's decision taken at its twenty-seventh session held in March 1998, the Panel has not considered unsolicited supplements or amendments submitted after 11 May 1998 to previously filed claims. Accordingly, the total claimed amounts stated in this table include only those supplements and amendments to the original claimed amounts submitted prior to 11 May 1998 or submitted after that date where these comply with the requirements of the Commission. The Panel observes that, in a few cases, there were discrepancies between the total amount asserted by the claimant in the claim form and the sum of the individual loss items stated by the claimant in the statement of claim. In such circumstances, the Panel adopts the total value asserted in the claim form.

b/ Currency codes: AED (United Arab Emirates dinar), AUD (Australian dollar), BEF (Belgian franc), BHD (Bahraini dinar), CYP (Cyprus pound), DEM (Deutsche Mark), EGP (Egyptian pound), FRF (French franc), GBP (Pound sterling), GRD (Greek Drachma), IEP (Irish pound), INR (Indian rupee), IQD (Iraqi dinar), ITL (Italian lira), JOD (Jordanian dinar), JPY (Japanese Yen), KWD (Kuwaiti dinar), NLG (Dutch Guilder), PKR (Pakistan rupee), PLZ (Polish zloty), SAR (Saudi Arabian riyal), SGD (Singapore dollar), TRL (Turkish lira), USD (United States dollar), XDR (Special Drawing Rights), XFO (Gold franc).

c/ In the column entitled "Total amount claimed restated in USD", for claims originally expressed by the claimant in currencies other than United States dollars, the secretariat has converted the amount claimed to United States dollars based on August 1990 rates of exchange as indicated in the United Nations Monthly Bulletin of Statistics, or in cases where this exchange rate is not available, the latest exchange rate available prior to August 1990. This conversion is made solely to provide an indication of the amount claimed in United States dollars for comparative purposes. In contrast, the date of the exchange rate that was applied to calculate the recommended amount is described in paragraphs 211 to 219 above.

d/ In the columns under the heading entitled "Reclassified amount", the Panel has re-categorized certain of the losses using standard classifications, as appropriate, since many claimants have presented similar losses in different ways (see columns entitled "Type of loss" and "Subcategory"). This procedure is intended to ensure consistency, equality of treatment and fairness in the analysis of the claims and is consistent with the practice of the Commission.

e/ As used in this table, "N/A" means not applicable.

f/ The secretariat has recalculated the amount claimed in the currency of the original loss which, on occasion, has been different from the amount stated in the claim form.

g/ The asserted total value of losses forming the subject matter of this claim is subject to deductions for compensation previously awarded by the Commission or for insurance payments disclosed by the claimant. Such deductions have been taken into account in calculating the compensation recommended.